

T63, 113/2: 994/09



Final Monthly Treasury Statement

of Receipts and Outlays
of the United States Government

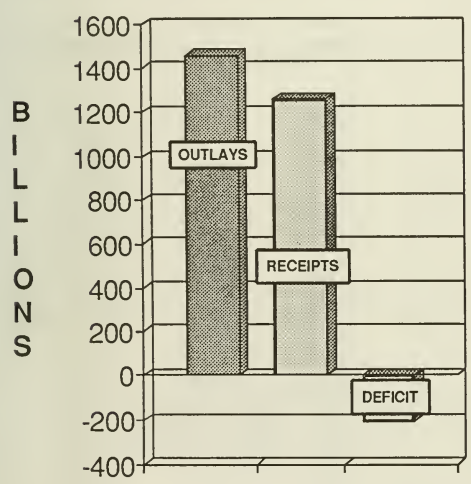
For Fiscal Year 1994 Through September 30, 1994, and Other Periods

Highlight

This issue includes the final budget results for fiscal year 1994.



RECEIPTS, OUTLAYS, AND SURPLUS/DEFICIT THROUGH SEPTEMBER 1994



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Financial Management Service **fms**

Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Financial Management Service, Department of the Treasury, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

The *MTS* is published to meet the needs of: Those responsible for or interested in the cash position of the Treasury; Those who are responsible for or interested in the Government's budget results; and individuals and businesses whose operations depend upon or are related to the Government's financial operations.

Disclosure Statement

This statement summarizes the financial activities of the Federal Government and off-budget Federal entities conducted in accordance with the Budget of the U.S. Government, i.e., receipts and outlays of funds, the surplus or deficit, and the means of financing the deficit or disposing of the surplus. Information is presented on a modified cash basis: receipts are accounted for on the basis of collections; refunds

of receipts are treated as deductions from gross receipts; revolving and management fund receipts, reimbursements and refunds of monies previously expended are treated as deductions from gross outlays; and interest on the public debt (public issues) is recognized on the accrual basis. Major information sources include accounting data reported by Federal entities, disbursing officers, and Federal Reserve banks.

Triad of Publications

The *MTS* is part of a triad of Treasury financial reports. The *Daily Treasury Statement* is published each working day of the Federal Government. It provides data on the cash and debt operations of the Treasury based upon reporting of the Treasury account balances by Federal Reserve banks. The *MTS* is a report of Government receipts and outlays, based on agency reporting. The *U.S. Government Annual Report* is the official publication of the detailed receipts and outlays of the Government. It is published annually in accordance with legislative mandates given to the Secretary of the Treasury.

Data Sources and Information

The Explanatory Notes section of this publication provides information concerning the flow of data into the *MTS* and sources of information relevant to the *MTS*.

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1993 and 1994, by Month

[\$ millions]			
Period	Receipts	Outlays	Deficit/Surplus (-)
FY 1993			
October	76,829	125,620	48,792
November	74,629	107,355	32,726
December	113,686	152,633	38,947
January	112,716	82,899	-29,817
February	65,979	114,477	48,498
March	83,288	127,263	43,974
April	132,017	124,200	-7,817
May	70,642	107,605	36,963
June	128,570	117,471	-11,099
July	80,630	120,207	39,577
August	86,737	109,815	23,078
September	127,504	118,987	-8,517
Year-to-Date	21,153,226	21,408,532	255,306
FY 1994			
October	78,668	124,090	45,422
November	83,107	121,488	38,381
December	125,408	133,114	7,705
January	122,966	107,718	-15,248
February	72,874	114,440	41,566
March	93,108	125,423	32,315
April	141,326	123,872	-17,454
May	83,546	115,602	32,057
June	138,124	123,275	-14,850
July	84,827	118,025	33,198
August	97,338	212,608	24,270
September	135,895	131,903	-3,993
Year-to-Date	1,257,187	1,460,557	203,370

¹Outlays have been increased by \$47 million in September 1993 to reflect outlays not previously reported by the Farm Credit System Financial Assistance Corporation.

²The receipt, outlay and deficit figures differ from the FY 1995 Budget, released by the Office of Management and Budget on February 7, 1994, by \$636 million due mainly to revisions in data following the release of the Final September Monthly Treasury Statement.

³Outlays have been increased in August 1994 by \$95 million for the Postal Service to reflect outlays not previously reported.

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, September 1994 and Other Periods

[\$ millions]					
Classification	This Month	Current Fiscal Year to Date	Budget Estimates Full Fiscal Year ¹	Prior Fiscal Year to Date (1993)	Budget Estimates Next Fiscal Year (1995) ¹
Total on-budget and off-budget results:					
Total receipts	135,895	1,257,187	1,259,905	1,153,226	1,354,333
On-budget receipts	105,212	922,161	925,569	841,292	1,000,459
Off-budget receipts	30,683	335,026	334,336	311,934	353,874
Total outlays	131,903	1,460,557	1,480,013	1,408,532	1,521,447
On-budget outlays	103,189	1,181,185	1,199,239	1,141,945	1,229,419
Off-budget outlays	28,714	279,372	280,774	266,587	292,028
Total surplus (+) or deficit (-)	+3,993	-203,370	-220,108	-255,306	-167,114
On-budget surplus (+) or deficit (-)	+2,024	-259,024	-273,670	-300,653	-228,960
Off-budget surplus (+) or deficit (-)	+1,969	+55,654	+53,562	+45,347	+61,846
Total on-budget and off-budget financing	-3,993	203,370	220,108	255,306	167,114
Means of financing:					
Borrowing from the public	-11,996	184,998	210,584	248,594	175,699
Reduction of operating cash, increase (-)	-5,855	16,564	12,506	6,283	.....
By other means	13,858	1,808	-2,982	429	-8,585

¹These figures are based on the Mid-Session Review of the FY 1995 Budget, released by the Office of Management and Budget on July 14, 1994.

..... No Transactions.

Note: Details may not add to totals due to rounding.

Figure 1. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Fiscal Years 1993 and 1994

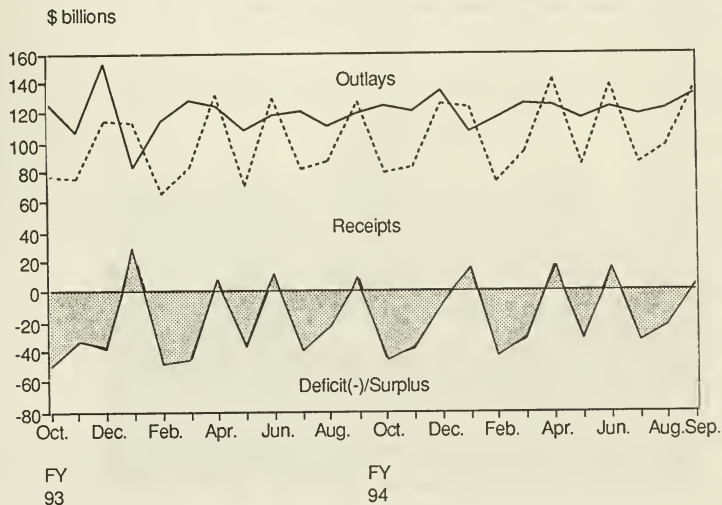


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1993 and 1994

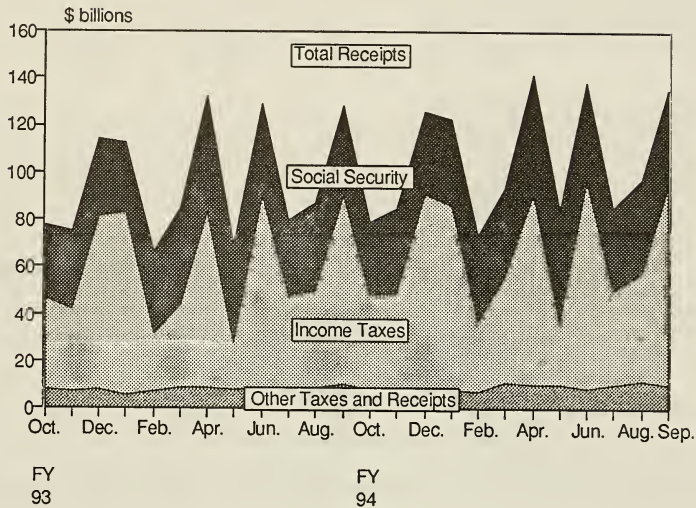


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1993 and 1994

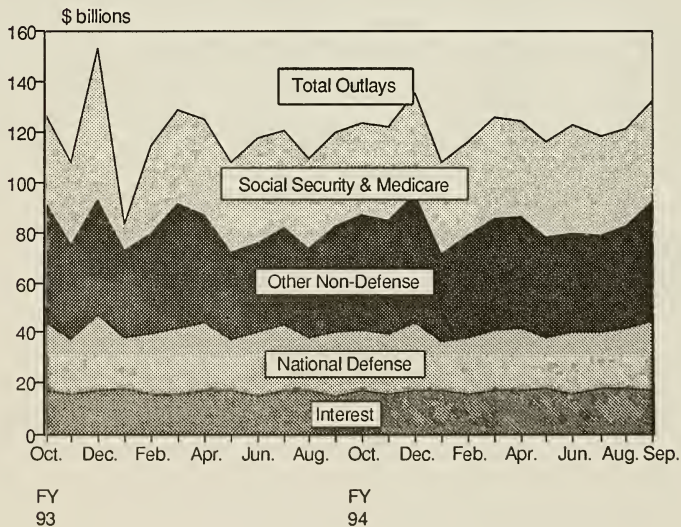


Table 3. Summary of Receipts and Outlays of the U.S. Government, September 1994 and Other Periods

Classification	[\$ millions]			
	This Month	Current Fiscal Year to Date	Comparable Prior Period	Budget Estimates Full Fiscal Year ¹
Budget Receipts				
Individual income taxes	57,964	542,738	509,680	549,583
Corporation income taxes	27,265	140,385	117,520	139,374
Social insurance taxes and contributions:				
Employment taxes and contributions (off-budget)	30,683	335,026	311,934	334,336
Employment taxes and contributions (on-budget)	8,931	93,784	85,005	93,763
Unemployment insurance	346	28,004	26,556	27,767
Other retirement contributions	411	4,661	4,805	4,729
Excise taxes	5,518	55,225	48,057	54,594
Estate and gift taxes	1,254	15,225	12,577	14,197
Customs duties	1,799	20,099	18,802	20,064
Miscellaneous receipts	21,725	22,041	18,290	21,497
Total Receipts	135,895	1,257,187	1,153,226	1,259,905
(On-budget)	105,212	922,161	841,292	925,569
(Off-budget)	30,683	335,026	311,934	334,336
Budget Outlays				
Legislative Branch	210	2,561	2,406	2,749
The Judiciary	189	2,659	2,628	2,870
Executive Office of the President	16	229	194	197
Funds Appropriated to the President	852	10,511	11,526	11,369
Department of Agriculture	4,709	60,812	63,112	63,250
Department of Commerce	282	2,915	2,798	3,276
Department of Defense—Military	26,468	268,635	278,586	267,404
Department of Defense—Civil	2,596	30,402	29,266	30,623
Department of Education	3,414	24,699	30,290	25,708
Department of Energy	2,058	17,840	16,801	17,296
Department of Health and Human Services, except Social Security	27,859	310,837	282,781	314,964
Department of Health and Human Services, Social Security	26,905	313,881	298,349	314,747
Department of Housing and Urban Development	1,492	25,774	25,181	26,337
Department of the Interior	861	6,910	6,720	7,083
Department of Justice	915	10,005	10,170	10,744
Department of Labor	2,212	36,918	44,738	36,917
Department of State	927	5,718	5,385	5,786
Department of Transportation	3,645	37,279	34,457	36,820
Department of the Treasury:				
Interest on the Public Debt	17,875	296,278	292,502	299,003
Other	—257	10,981	6,300	11,115
Department of Veterans Affairs	4,243	37,401	35,487	37,898
Environmental Protection Agency	607	5,855	5,930	6,238
General Services Administration	222	334	743	783
National Aeronautics and Space Administration	1,393	13,694	14,305	14,227
Office of Personnel Management	3,340	38,596	36,794	38,177
Small Business Administration	96	779	785	1,049
Other independent agencies:				
Resolution Trust Corporation	1,115	4,138	—19,153	7,102
Other	3,820	347,387	59,161	9,473
Undistributed offsetting receipts:				
Interest	—164	—85,698	—82,325	—85,891
Other	—5,996	—37,772	—37,386	—37,300
Total outlays	131,903	1,460,557	1,408,532	1,480,013
(On-budget)	103,189	1,181,185	1,141,945	1,199,239
(Off-budget)	28,714	279,372	266,587	280,774
Surplus (+) or deficit (—)	+3,993	—203,370	—255,306	—220,108
(On-budget)	+2,024	—259,024	—300,653	—273,670
(Off-budget)	+1,969	+55,654	+45,347	+53,562

¹These figures are based on the *Mid-Session Review of the FY 1995 Budget*, released by the Office of Management and Budget on July 14, 1994.

²Receipts and outlays have been increased by \$173 million to reflect governmental receipts previously reported as proprietary receipts by the Department of Energy.

³Includes prior period adjustment.

⁴Outlays have been increased in August 1994 by \$95 million for the Postal Service to reflect outlays not previously reported.

⁵Outlays have been increased in September 1993 by \$47 million to reflect outlays not previously reported by the Farm Credit System Financial Assistance Corporation.

Note: Details may not add to totals due to rounding.

Table 4. Receipts of the U.S. Government, September 1994 and Other Periods

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	35,201			459,699			430,427		
Presidential Election Campaign Fund	1			70			28		
Other	24,811			160,047			154,772		
Total—Individual income taxes	60,014	2,050	57,964	619,816	77,077	542,738	585,226	75,546	509,680
Corporation income taxes	28,921	1,656	27,265	154,205	13,820	140,385	131,548	14,027	117,520
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	25,295		25,295	286,553	745	285,808	267,838	466	267,372
Self-Employment Contributions Act taxes	2,419		2,419	16,843		16,843	14,372		14,372
Deposits by States	(*)		(*)	-45		-45	-9		-9
Other	(*)		(*)	(*)		(*)	(*)		(*)
Total—FOASI trust fund	27,714		27,714	303,352	745	302,607	282,202	466	281,735
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	2,710		2,710	30,697	80	30,617	28,706	51	28,655
Self-Employment Contributions Act taxes	259		259	1,802		1,802	1,545		1,545
Receipts from railroad retirement account									
Deposits by States	(*)		(*)	(*)		(*)	-1		-1
Total—FDI trust fund	2,969		2,969	32,499	80	32,419	30,250	51	30,199
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	7,725		7,725	83,952	73	83,880	76,170	13	76,157
Self-Employment Contributions Act taxes	900		900	5,788		5,788	4,687		4,687
Receipts from Railroad Retirement Board				394		394	381		381
Deposits by States	(*)		(*)	(*)		(*)	-2		-2
Total—FHI trust fund	8,625		8,625	90,134	73	90,062	81,237	13	81,224
Railroad retirement accounts:									
Rail industry pension fund	173	1	172	2,353	44	2,309	2,378	11	2,367
Railroad Social Security equivalent benefit	134		134	1,414		1,414	1,414		1,414
Total—Employment taxes and contributions	39,615	1	39,614	429,752	942	428,810	397,480	542	396,939
Unemployment insurance:									
State taxes deposited in Treasury	321		321	22,484		22,484	20,966		20,966
Federal Unemployment Tax Act taxes	31	7	24	5,570	110	5,460	5,561	124	5,437
Railroad unemployment taxes	(*)		(*)	27		27	64		64
Railroad debt repayment	1		1	33		33	89		89
Total—Unemployment insurance	353	7	346	28,114	110	28,004	26,680	124	26,556
Other retirement contributions:									
Federal employees retirement — employee contributions	403		403	4,563		4,563	4,709		4,709
Contributions for non-federal employees	8		8	98		98	96		96
Total—Other retirement contributions	411		411	4,661		4,661	4,805		4,805
Total—Social insurance taxes and contributions	40,379	8	40,371	462,527	1,052	461,475	428,965	666	428,300
Excise taxes:									
Miscellaneous excise taxes ¹	3,540	-233	3,773	33,573	772	32,801	26,718	595	26,123
Airport and airway trust fund	545		545	5,217	28	5,189	3,276	15	3,262
Highway trust fund	1,438	268	1,169	17,426	758	16,668	18,321	283	18,039
Black lung disability trust fund	31		31	567		567	634		634
Total—Excise taxes	5,553	35	5,518	56,783	1,559	55,225	48,949	892	48,057
Estate and gift taxes	1,284	30	1,254	15,607	382	15,225	12,891	314	12,577
Customs duties	1,893	94	1,799	20,973	874	20,099	19,613	811	18,802
Miscellaneous Receipts:									
Deposits of earnings by Federal Reserve banks	1,112		1,112	18,023		18,023	14,908		14,908
All other	² 614	1	613	4,039	22	4,018	3,541	159	3,382
Total — Miscellaneous receipts	1,727	1	1,725	22,062	22	22,041	18,449	159	18,290
Total — Receipts	139,771	3,875	135,895	1,351,973	94,786	1,257,187	1,245,642	92,415	1,153,226
Total — On-budget	109,088	3,875	105,212	1,016,122	93,961	922,161	933,190	91,898	841,292
Total — Off-budget	30,683		30,683	335,851	825	335,026	312,452	518	311,934

¹Includes amounts for the windfall profits tax pursuant to P.L. 96-223.²Receipts and outlays have been increased by \$173 million to reflect governmental receipts previously reported as proprietary receipts by the Department of Energy.

... No Transactions.

(*) Less than \$500,000.

Note: Details may not add to totals due to rounding.

Table 5. Outlays of the U.S. Government, September 1994 and Other Periods
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	37	([*])	37	432	2	430	453	1	452
House of Representatives	60	([*])	60	768	15	753	762	11	751
Joint items	9	.....	9	77	.....	77	78	.....	78
Congressional Budget Office	3	.....	3	22	.....	22	22	.....	22
Architect of the Capitol	2	1	1	178	8	170	222	9	212
Library of Congress	42	.....	42	495	.....	495	344	.....	344
Government Printing Office:									
Revolving fund (net)	8	.....	8	44	.....	44	37	.....	37
General fund appropriations	9	.....	9	99	.....	99	106	.....	106
General Accounting Office	45	.....	45	436	.....	436	440	.....	440
United States Tax Court	2	.....	2	31	.....	31	32	.....	32
Other Legislative Branch agencies	4	.....	4	31	.....	31	32	.....	32
Proprietary receipts from the public .....	.....	1	1	.....	8	8	.....	8	8
Intrabudgetary transactions	8	.....	8	21	.....	21	19	.....	19
Total—Legislative Branch	212	2	210	2,593	33	2,561	2,435	29	2,406
The Judiciary:									
Supreme Court of the United States	2	.....	2	25	.....	25	24	.....	24
Courts of Appeals, District Courts, and other judicial services	184	([*])	183	2,530	3	2,526	2,504	1	2,504
Other	4	.....	4	107	.....	107	100	.....	100
Total—The Judiciary	189	([*])	189	2,662	3	2,659	2,628	1	2,628
Executive Office of the President:									
Compensation of the President and the White House Office	4	.....	4	40	.....	40	40	.....	40
Office of Management and Budget	5	.....	5	57	.....	57	55	.....	55
Other	7	.....	7	132	.....	132	99	.....	99
Total—Executive Office of the President	16	.....	16	229	.....	229	194	.....	194
Funds Appropriated to the President:									
International Security Assistance:									
Guaranty reserve fund	85	94	10	922	679	244	860	654	206
Foreign military financing grants	162	.....	162	3,993	.....	3,993	4,580	.....	4,580
Economic support fund	110	.....	110	2,766	.....	2,766	3,231	.....	3,231
Military assistance	7	.....	7	23	.....	23	([*])	([*])
Peacekeeping Operations	7	.....	7	69	.....	69	28	.....	28
Other	4	.....	4	30	.....	30	36	.....	36
Proprietary receipts from the public .....	.....	41	41	.....	818	818	.....	760	760
Total—International Security Assistance	375	135	240	7,802	1,497	6,306	8,735	1,414	7,322
International Development Assistance:									
Multilateral Assistance:									
Contribution to the International Development Association .....	.....	.....	.....	879	.....	879	774	.....	774
International organizations and programs	110	.....	110	311	.....	311	382	.....	382
Other	92	.....	92	481	.....	481	391	.....	391
Total—Multilateral Assistance	202	.....	202	1,670	.....	1,670	1,547	.....	1,547
Agency for International Development:									
Functional development assistance program	164	.....	164	1,478	.....	1,478	1,460	.....	1,460
Sub-Saharan Africa development assistance	74	.....	74	639	.....	639	741	.....	741
Operating expenses	42	.....	42	510	.....	510	492	.....	492
Payment to the Foreign Service retirement and disability fund .....	.....	.....	.....	44	.....	44	43	.....	43
Other	98	4	94	806	61	745	709	50	659
Proprietary receipts from the public .....	.....	133	133	.....	869	869	.....	1,294	1,294
Intrabudgetary transactions	1	.....	1	3	.....	3	2	.....	2
Total—Agency for International Development	377	137	240	3,474	930	2,544	3,443	1,344	2,099
Peace Corps	21	.....	21	213	.....	213	212	.....	212
Overseas Private Investment Corporation	3	20	17	84	240	156	79	205	126
Other	91	([*])	90	178	6	172	132	9	123
Total—International Development Assistance	693	158	536	5,620	1,176	4,444	5,414	1,559	3,855
International Monetary Programs									
Military Sales Programs:									
Special defense acquisition fund	20	25	5	179	276	96	257	193	64
Foreign military sales trust fund	1,159	.....	1,159	13,221	.....	13,221	13,162	.....	13,162
Kuwait civil reconstruction trust fund	([*])	([*])	([*])	([*])	7	([*])	7
Proprietary receipts from the public .....	.....	923	923	.....	13,036	13,036	.....	13,239	13,239
Other	8	.....	8	65	.....	65	19	.....	19
Total—Funds Appropriated to the President	2,094	1,242	852	26,495	15,984	10,511	27,931	16,405	11,526

Table 5. Outlays of the U.S. Government, September 1994 and Other Periods—Continued

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Agriculture:									
Agricultural Research Service	73	.....	73	712	.....	712	733	.....	733
Cooperative State Research Service	40	.....	40	469	.....	469	445	.....	445
Extension Service	43	.....	43	436	.....	436	404	.....	404
Animal and Plant Health Inspection Service	50	.....	50	485	.....	485	489	.....	489
Food Safety and Inspection Service	55	.....	55	513	.....	513	508	.....	508
Agricultural Marketing Service	52	.....	52	679	3	676	706	1	705
Soil Conservation Service:									
Watershed and flood prevention operations	33	.....	33	280	.....	280	236	.....	236
Conservation operations	63	.....	63	588	.....	588	580	.....	580
Other	10	.....	10	85	.....	85	83	.....	83
Agricultural Stabilization and Conservation Service:									
Conservation programs	42	.....	42	1,972	.....	1,972	1,899	.....	1,899
Other	83	.....	83	816	.....	816	767	.....	767
Farmers Home Administration:									
Credit accounts:									
Agricultural credit insurance fund	53	77	-24	1,975	1,730	245	2,149	1,910	239
Rural housing insurance fund	503	241	261	4,726	3,176	1,550	4,314	3,238	1,075
Other	4	.....	4	4	.....	4	9	1	8
Salaries and expenses	78	.....	78	-23	.....	-23	650	.....	650
Other	10	(*)	10	106	2	104	92	3	89
Total—Farmers Home Administration	647	319	328	6,787	4,907	1,880	7,213	5,152	2,061
Foreign assistance programs	464	.....	464	1,693	.....	1,693	850	.....	850
Rural Development Administration:									
Rural development insurance fund	57	28	29	955	558	397	1,035	487	548
Rural water and waste disposal grants	37	.....	37	323	.....	323	240	.....	240
Other	4	.....	4	24	.....	24	33	.....	33
Rural Electrification Administration	632	410	222	3,048	3,980	-932	3,298	4,516	-1,218
Federal Crop Insurance Corporation	97	1	96	1,682	358	1,323	793	332	461
Commodity Credit Corporation:									
Price support and related programs	602	729	-127	17,415	7,382	10,032	24,232	8,368	15,864
National Wool Act Program	3	.....	3	211	.....	211	179	.....	179
Food and Nutrition Service:									
Food stamp program	2,079	.....	2,079	25,459	.....	25,459	24,602	.....	24,602
State child nutrition programs	294	.....	294	7,043	.....	7,043	6,597	.....	6,597
Women, infants and children programs	253	.....	253	3,249	.....	3,249	2,924	.....	2,924
Other	31	.....	31	493	.....	493	577	.....	577
Total—Food and Nutrition Service	2,657	.....	2,657	36,244	.....	36,244	34,700	.....	34,700
Forest Service:									
National forest system	113	.....	113	1,534	.....	1,534	1,633	.....	1,633
Forest and rangeland protection	-38	.....	-38	429	.....	429	399	.....	399
Forest service permanent appropriations	36	.....	36	355	.....	355	533	.....	533
Other	420	.....	420	1,035	.....	1,035	728	.....	728
Total—Forest Service	532	.....	532	3,353	.....	3,353	3,292	.....	3,292
Other	32	3	28	638	35	603	593	36	556
Proprietary receipts from the public .....	.....	109	-109	.....	1,373	-1,373	.....	1,154	-1,154
Intrabudgetary transactions .....	.....	.....	.....	.....	.....	.....	-150	.....	-150
Total—Department of Agriculture	6,307	1,598	4,709	79,408	18,596	60,812	83,159	20,047	63,112
Department of Commerce:									
Economic Development Administration	9	1	7	248	16	232	175	19	156
Bureau of the Census	24	.....	24	250	.....	250	346	.....	346
Promotion of Industry and Commerce	34	.....	34	334	.....	334	321	.....	321
Science and Technology:									
National Oceanic and Atmospheric Administration	166	6	160	1,878	18	1,860	1,675	26	1,649
Patent and Trademark Office	5	.....	5	34	.....	34	53	.....	53
National Institute of Standards and Technology	44	.....	44	167	.....	167	252	.....	252
Other	(*)	(*)	(*)	82	31	51	89	57	33
Total—Science and Technology	215	6	209	2,160	49	2,111	2,069	82	1,987
Other	10	.....	10	95	.....	95	103	.....	103
Proprietary receipts from the public .....	.....	2	-2	.....	106	-106	.....	116	-116
Intrabudgetary transactions	(*)	(*)	(*)	-1	.....	-1	(*)	.....	(*)
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	(*)	.....	(*)
Total—Department of Commerce	291	9	282	3,086	171	2,915	3,015	217	2,798

Table 5. Outlays of the U.S. Government, September 1994 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Military:									
Military personnel:									
Department of the Army	3,361	.....	3,361	27,991	.....	27,991	28,476	.....	28,476
Department of the Navy	2,394	.....	2,394	26,442	.....	26,442	27,278	.....	27,278
Department of the Air Force	2,207	.....	2,207	18,704	.....	18,704	20,150	.....	20,150
Total—Military personnel	7,962	.....	7,962	73,137	.....	73,137	75,904	.....	75,904
Operation and maintenance:									
Department of the Army	2,334	.....	2,334	21,024	.....	21,024	23,879	.....	23,879
Department of the Navy	2,443	.....	2,443	23,015	.....	23,015	27,002	.....	27,002
Department of the Air Force	2,398	.....	2,398	24,230	.....	24,230	24,482	.....	24,482
Defense agencies	1,898	.....	1,898	19,625	.....	19,625	18,758	.....	18,758
Total—Operation and maintenance	9,074	.....	9,074	87,895	.....	87,895	94,121	.....	94,121
Procurement:									
Department of the Army	633	.....	633	8,143	.....	8,143	11,271	.....	11,271
Department of the Navy	2,668	.....	2,668	26,534	.....	26,534	29,991	.....	29,991
Department of the Air Force	2,092	.....	2,092	22,849	.....	22,849	24,915	.....	24,915
Defense agencies	513	.....	513	4,232	.....	4,232	3,760	.....	3,760
Total—Procurement	5,905	.....	5,905	61,758	.....	61,758	69,936	.....	69,936
Research, development, test, and evaluation:									
Department of the Army	581	.....	581	5,746	.....	5,746	6,218	.....	6,218
Department of the Navy	807	.....	807	7,990	.....	7,990	8,944	.....	8,944
Department of the Air Force	1,086	.....	1,086	12,513	.....	12,513	12,338	.....	12,338
Defense agencies	888	.....	888	8,537	.....	8,537	9,467	.....	9,467
Total—Research, development, test and evaluation	3,363	.....	3,363	34,786	.....	34,786	36,968	.....	36,968
Military construction:									
Department of the Army	99	.....	99	952	.....	952	1,097	.....	1,097
Department of the Navy	51	.....	51	586	.....	586	926	.....	926
Department of the Air Force	145	.....	145	1,208	.....	1,208	1,169	.....	1,169
Defense agencies	269	.....	269	2,234	.....	2,234	1,639	.....	1,639
Total—Military construction	564	.....	564	4,979	.....	4,979	4,831	.....	4,831
Family housing:									
Department of the Army	133	.....	133	1,289	.....	1,289	1,354	.....	1,354
Department of the Navy	105	.....	105	831	.....	831	880	.....	880
Department of the Air Force	126	.....	126	1,107	.....	1,107	964	.....	964
Defense agencies	13	4	9	124	34	90	85	28	57
Revolving and management funds:									
Department of the Army	31	.....	31	76	.....	76	195	.....	195
Department of the Navy	148	.....	148	457	.....	457	96	.....	96
Defense agencies:									
Defense business operations fund	-168	.....	-168	3,357	.....	3,357	-4,860	.....	-4,860
Other	-29	1	-29	-265	6	-270	-172	5	-176
Trust funds:									
Department of the Army	(^a)	.....	(^a)	(^a)	.....	(^a)	(^a)	(^a)	(^a)
Department of the Navy	4	2	2	37	17	20	44	20	24
Department of the Air Force	(^a)	(^a)	(^a)	6	6	1	32	27	5
Defense agencies	42	.....	42	186	.....	186	131	.....	131
Proprietary receipts from the public:									
Department of the Army	90	.....	-90	.....	224	-224	.....	232	-232
Department of the Navy	101	.....	-101	.....	158	-158	.....	205	-205
Department of the Air Force	-47	.....	47	.....	332	-332	.....	222	-222
Defense agencies	(^a)	(^a)	(^a)	.....	276	-276	.....	51	-51
Intrabudgetary transactions:									
Department of the Army	-127	.....	-127	(^a)	.....	(^a)	.....	.....	.....
Department of the Navy	-443	.....	-443	-17	.....	-17	-22	.....	-22
Department of the Air Force	-130	.....	-130	.....	.....	.....	.....	.....	.....
Defense agencies	45	.....	45	-50	.....	-50	-1,061	.....	-1,061
Offsetting governmental receipts:									
Department of the Army .....	.....	.....	.....	.....	6	-6	.....	24	-24
Defense agencies .....	.....	(^a)	(^a)	.....	(^a)	(^a)	.....	27	-27
Total—Department of Defense—Military	26,619	151	26,468	269,693	1,059	268,635	279,427	841	278,586

Table 5. Outlays of the U.S. Government, September 1994 and Other Periods—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civil									
Corps of Engineers:									
Construction, general	87	.....	87	967	.....	967	999	.....	999
Operation and maintenance, general	146	.....	146	1,188	.....	1,188	1,078	.....	1,078
Other	106	.....	106	1,509	.....	1,509	1,466	.....	1,466
Proprietary receipts from the public		15	-15		180	-180		190	-190
Total—Corps of Engineers	339	15	324	3,663	180	3,483	3,544	190	3,354
Military retirement:									
Payment to military retirement fund				11,908	.....	11,908	12,273	.....	12,273
Retired pay .....					.....		(^(*))	.....	(^(*))
Military retirement fund	2,261	.....	2,261	26,717	.....	26,717	25,708	.....	25,708
Intrabudgetary transactions				-11,908	.....	-11,908	-12,273	.....	-12,273
Education benefits	6	.....	6	137	.....	137	145	.....	145
Other	7	(^(*))	6	80	4	76	74	4	69
Proprietary receipts from the public		1	-1		11	-11		9	-9
Total—Department of Defense—Civil	2,613	17	2,596	30,598	196	30,402	29,470	204	29,266
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	481	.....	481	6,846	.....	6,846	6,615	.....	6,615
Impact aid	84	.....	84	830	.....	830	432	.....	432
School improvement programs	129	.....	129	1,460	.....	1,460	2,017	.....	2,017
Indian education	7	.....	7	79	.....	79	100	.....	100
Other	1	.....	1	11	.....	11	15	.....	15
Total—Office of Elementary and Secondary Education	701	.....	701	9,226	.....	9,226	9,180	.....	9,180
Office of Bilingual Education and Minority Languages Affairs	15	.....	15	222	.....	222	125	.....	125
Office of Special Education and Rehabilitative Services:									
Special education	215	.....	215	2,980	.....	2,980	2,564	.....	2,564
Rehabilitation services and disability research	165	.....	165	2,244	.....	2,244	1,984	.....	1,984
Special institutions for persons with disabilities	3	.....	3	125	.....	125	151	.....	151
Office of Vocational and Adult Education	102	.....	102	1,341	.....	1,341	1,190	.....	1,190
Office of Postsecondary Education:									
College housing loans	7	2	5	3	43	-40	18	60	-42
Student financial assistance	774	.....	774	7,118	.....	7,118	7,678	.....	7,678
Federal family education loans	1,287	.....	1,287	-280	.....	-280	5,555	.....	5,555
Higher education	89	.....	89	796	.....	796	1,042	.....	1,042
Howard University	7	.....	7	204	.....	204	264	.....	264
Other	67	.....	67	164	.....	164	20	.....	20
Total—Office of Postsecondary Education	2,230	2	2,229	8,005	43	7,962	14,578	60	14,518
Office of Educational Research and Improvement	29	.....	29	419	.....	419	413	.....	413
Departmental management	52	.....	52	404	.....	404	353	.....	353
Proprietary receipts from the public		97	-97		224	-224		188	-188
Total—Department of Education	3,512	98	3,414	24,966	267	24,699	30,538	248	30,290
Department of Energy:									
Atomic energy defense activities	1,100	.....	1,100	11,876	.....	11,876	11,049	.....	11,049
Energy programs:									
General science and research activities	112	.....	112	1,268	.....	1,268	1,436	.....	1,436
Energy supply, R and D activities	254	.....	254	3,043	.....	3,043	2,850	.....	2,850
Uranium supply and enrichment activities	-48	.....	-48	249	.....	249	204	.....	204
Fossil energy research and development	41	.....	41	415	.....	415	411	.....	411
Energy conservation	60	.....	60	582	.....	582	521	.....	521
Strategic petroleum reserve	21	.....	21	276	.....	276	444	.....	444
Nuclear waste disposal fund	32	.....	32	295	.....	295	262	.....	262
Other	-57	(^(*))	-58	797	2	795	3	3	(^(*))
Total—Energy programs	416	(^(*))	415	6,926	2	6,924	6,131	3	6,128
Power Marketing Administration	541	110	431	2,130	1,548	582	2,469	1,360	1,109
Departmental administration	-70	.....	-70	338	.....	338	121	.....	121
Proprietary receipts from the public		1,65	65		1,558	-1,558		1,310	-1,310
Intrabudgetary transactions	-3	.....	3	-322	.....	-322	-296	.....	-296
Offsetting governmental receipts		119	119		.....			.....
Total—Department of Energy	1,984	-74	2,058	20,948	3,108	17,840	19,473	2,672	16,801

Table 5. Outlays of the U.S. Government, September 1994 and Other Periods—Continued
(\$ millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, except Social Security:									
Public Health Service:									
Food and Drug Administration	71	(*)	71	805	4	801	738	4	733
Health Resources and Services Administration	303		303	2,695		2,695	2,467		2,467
Indian Health Services	172		172	1,822		1,822	1,742		1,742
Centers for Disease Control and Prevention	147		147	1,571		1,571	1,413		1,413
National Institutes of Health	736		736	10,165		10,165	9,543		9,543
Substance Abuse and Mental Health Services Administration	146		146	2,371		2,371	2,667		2,667
Agency for Health Care Policy and Research	16		16	111		111	88		88
Assistant secretary for health	51		51	224		224	221		221
Total—Public Health Service	1,642	(*)	1,641	19,763	4	19,760	18,877	4	18,872
Health Care Financing Administration:									
Grants to States for Medicaid	7,153		7,153	82,034		82,034	75,774		75,774
Payments to health care trust funds	3,519		3,519	40,601		40,601	44,721		44,721
Federal hospital insurance trust fund:									
Benefit payments	8,891		8,891	101,535		101,535	90,738		90,738
Administrative expenses	114		114	1,235		1,235	866		866
Total—FHI trust fund	9,006		9,006	102,770		102,770	91,604		91,604
Federal supplementary medical insurance trust fund:									
Benefit payments	5,381		5,381	58,006		58,006	52,409		52,409
Administrative expenses	157		157	1,718		1,718	1,845		1,845
Total—FSMI trust fund	5,538		5,538	59,724		59,724	54,254		54,254
Other	-17		-17	-12		-12	98		98
Total—Health Care Financing Administration	25,199		25,199	285,117		285,117	266,452		266,452
Social Security Administration:									
Payments to Social Security trust funds	7		7	5,683		5,683	6,236		6,236
Special benefits for disabled coal miners	64		64	772		772	801		801
Supplemental security income program	3,977		3,977	26,281		26,281	22,642		22,642
Total—Social Security Administration	4,048		4,048	32,736		32,736	29,679		29,679
Administration for children and families:									
Family support payments to States	1,032		1,032	16,508		16,508	15,628		15,628
Low income home energy assistance	78		78	2,126		2,126	1,068		1,068
Refugee and entrant assistance	45		45	377		377	360		360
Community Services Block Grant	74		74	478		478	423		423
Payments to States for afdc work programs	70		70	839		839	736		736
Interim assistance to States for legalization	12		12	652		652	318		318
Payments to States for child care assistance	56		56	786		786	411		411
Social services block grant	225		225	2,728		2,728	2,785		2,785
Children and families services programs	339		339	3,828		3,828	3,432		3,432
Payments to States for foster care and adoption assistance	226		226	3,030		3,030	2,636		2,636
Other	(*)		(*)	1		1	(*)		(*)
Total—Administration for children and families	2,158		2,158	31,354		31,354	27,798		27,798
Administration on aging	58		58	859		859	567		567
Office of the Secretary	-61		-61	221		221	223		223
Proprietary receipts from the public		1,665	-1,665		18,609	-18,609		16,089	-16,089
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal supplementary medical insurance trust fund ..	-2,972		-2,972	-38,355		-38,355	-44,227		-44,227
Payments for tax and other credits:									
Federal hospital insurance trust fund	-547		-547	-2,247		-2,247	-495		-495
Total—Department of Health and Human Services, except Social Security	29,524	1,665	27,859	329,450	18,613	310,837	298,874	16,094	282,781

Table 5. Outlays of the U.S. Government, September 1994 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, Social Security (off-budget):									
Federal old-age and survivors insurance trust fund:									
Benefit payments	23,309		23,309	276,292		276,292	264,582		264,582
Administrative expenses and construction	311		311	1,875		1,875	2,026		2,026
Payment to railroad retirement account				3,420		3,420	3,353		3,353
Total—FOASI trust fund	23,620		23,620	281,586		281,586	269,960		269,960
Federal disability insurance trust fund:									
Benefit payments	3,197		3,197	36,860		36,860	33,626		33,626
Administrative expenses and construction	95		95	1,018		1,018	932		932
Payment to railroad retirement account				106		106	83		83
Total—FDI trust fund	3,292		3,292	37,984		37,984	34,641		34,641
Proprietary receipts from the public		([*] [*])	([*] [*])		11	-11		6	-6
Intrabudgetary transactions ²	-7		-7	-5,678		-5,678	-6,246		-6,246
Total—Department of Health and Human Services, Social Security(off-budget)	26,905	([*] [*])	26,905	313,892	11	313,881	298,356	6	298,349
Department of Housing and Urban Development:									
Housing programs:									
Public enterprise funds	13	11	2	162	137	25	82	76	6
Credit accounts:									
Federal housing administration fund	645	779	-134	6,708	6,809	-101	7,607	6,534	1,073
Housing for the elderly or handicapped fund	-8	58	-65	674	699	-25	777	660	117
Other	54		54	468	([*] [*])	468	345	([*] [*])	345
Rent supplement payments	18		18	101		101	55		55
Homeownership assistance	10		10	113		113	97		97
Rental housing assistance	44		44	659		659	663		663
Rental housing development grants	6		6	12		12	26		26
Low-rent public housing	26		26	690		690	714		714
Public housing grants	304		304	3,336		3,336	2,583		2,583
College housing grants	1		1	18		18	19	([*] [*])	19
Lower income housing assistance	829		829	10,520		10,520	10,808		10,808
Section 8 contract renewals	358		358	3,488		3,488	2,532		2,532
Other	10		10	75		75	27		27
Total—Housing programs	2,311	848	1,463	27,024	7,645	19,380	26,337	7,271	19,066
Public and Indian Housing programs:									
Low-rent public housing—Loans and other expenses	2	14	-12	300	215	86	186	35	151
Payments for operation of low-income housing projects	223		223	2,584		2,584	2,453		2,453
Community Partnerships Against Crime	13		13	160		160	116		116
Other	1		1	1		1			
Total—Public and Indian Housing programs	239	14	225	3,046	215	2,831	2,755	35	2,720
Government National Mortgage Association:									
Management and liquidating functions fund	([*] [*])		([*] [*])	([*] [*])	1	-1	([*] [*])	4	-4
Guarantees of mortgage-backed securities	29	72	-43	909	1,413	-504	1,153	1,607	-453
Total—Government National Mortgage Association	29	72	-43	909	1,414	-505	1,154	1,611	-458
Community Planning and Development:									
Community Development Grants	337		337	3,651		3,651	3,198		3,198
Home investment partnerships program	86		86	782		782	212		212
Other	23	19	4	294	142	152	314	131	183
Total—Community Planning and Development	445	19	427	4,728	142	4,585	3,724	131	3,593
Management and Administration	49		49	495		495	522		522
Other	2		2	39		39	37		37
Proprietary receipts from the public		625	-625		1,040	-1,040		296	-296
Offsetting governmental receipts		5	-5		11	-11		3	-3
Total—Department of Housing and Urban Development	3,075	1,583	1,492	36,241	10,467	25,774	34,529	9,347	25,181

Table 5. Outlays of the U.S. Government, September 1994 and Other Periods—Continued
(\$ millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	63		63	654		654	633		633
Other	178		178	439		439	430		430
Minerals Management Service	51		51	724		724	676		676
Office of Surface Mining Reclamation and Enforcement	28		28	312		312	304		304
Total—Land and minerals management	320		320	2,129		2,129	2,042		2,042
Water and science:									
Bureau of Reclamation:									
Construction program	32		32	293		293	288		288
Operation and maintenance	33		33	271		271	284		284
Other	42	40	3	463	160	303	494	153	341
Central Utah project	(^a)		(^a)	25		25			
Geological Survey	45		45	592		592	620		620
Bureau of Mines	20	2	18	194	28	167	203	30	173
Total—Water and science	173	42	131	1,838	188	1,650	1,889	183	1,706
Fish and wildlife and parks:									
United States Fish and Wildlife Service	71		71	1,141		1,141	1,239		1,239
National Biological Survey	16		16	110		110			
National Park Service	163		163	1,500		1,500	1,522		1,522
Total—Fish and wildlife and parks	250		250	2,751		2,751	2,761		2,761
Bureau of Indian Affairs:									
Operation of Indian programs	168		168	1,430		1,430	1,401		1,401
Indian tribal funds	19		19	276		276	287		287
Other	24	1	23	415	10	406	256	19	237
Total—Bureau of Indian Affairs	211	1	210	2,121	10	2,112	1,944	19	1,924
Territorial and international affairs	99		99	343		343	317		317
Departmental offices	8		8	128		128	116		116
Proprietary receipts from the public		118	-118		1,938	-1,938		2,018	-2,018
Intrabudgetary transactions	-38		-38	-265		-265	-129		-129
Offsetting governmental receipts		(^a)	(^a)		(^a)	(^a)		(^a)	(^a)
Total—Department of the Interior	1,022	161	861	9,047	2,136	6,910	8,941	2,221	6,720
Department of Justice:									
Legal activities	197		197	2,476		2,476	2,786		2,786
Federal Bureau of Investigation	207		207	2,106		2,106	1,975		1,975
Drug Enforcement Administration	92		92	793		793	792		792
Immigration and Naturalization Service	167		167	1,543		1,543	1,551		1,551
Federal Prison System	260	9	251	2,445	118	2,327	2,234	98	2,136
Office of Justice Programs	56		56	835		835	810		810
Other	44		44	597		597	863		863
Intrabudgetary transactions	-6		-6	-36		-36	-200		-200
Offsetting governmental receipts		93	-93		637	-637		542	-542
Total—Department of Justice	1,018	102	915	10,760	755	10,005	10,810	640	10,170
Department of Labor:									
Employment and Training Administration:									
Training and employment services	392		392	4,353		4,353	4,241		4,241
Community Service Employment for Older Americans	35		35	385		385	389		389
Federal unemployment benefits and allowances	20		20	162		162	131		131
State unemployment insurance and employment service operations	6		6	246		246	23		23
Payments to the unemployment trust fund	4		4	4		4	7,532		7,532
Advances to the unemployment trust fund and other funds	444		444	3,021		3,021	4,994		4,994

Table 5. Outlays of the U.S. Government, September 1994 and Other Periods—Continued

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Labor:—Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	1,526	.....	1,526	26,915	.....	26,915	35,977	.....	35,977
State administrative expenses	247	.....	247	3,100	.....	3,100	3,413	.....	3,413
Federal administrative expenses	10	.....	10	171	.....	171	213	.....	213
Veterans employment and training	14	.....	14	185	.....	185	176	.....	176
Railroad unemployment insurance	6	.....	6	67	.....	67	70	.....	70
Other	1	.....	1	20	.....	20	21	.....	21
Total—Unemployment trust fund	1,804	.....	1,804	30,458	.....	30,458	39,869	.....	39,869
Other	8	.....	8	94	.....	94	76	.....	76
Total—Employment and Training Administration	2,713	.....	2,713	38,722	.....	38,722	57,256	.....	57,256
Pension Benefit Guaranty Corporation	74	216	—142	1,129	1,726	—597	821	2,329	—1,508
Employment Standards Administration:									
Salaries and expenses	17	.....	17	236	.....	236	229	.....	229
Special benefits	—344	.....	—344	141	.....	141	216	.....	216
Black lung disability trust fund	436	.....	436	988	.....	988	978	.....	978
Other	9	.....	9	124	.....	124	120	.....	120
Occupational Safety and Health Administration	23	.....	23	295	.....	295	280	.....	280
Bureau of Labor Statistics	20	.....	20	288	.....	288	286	.....	286
Other	40	.....	40	484	.....	484	463	.....	463
Proprietary receipts from the public	.....	8	—8	.....	12	—12	.....	76	—76
Intrabudgetary transactions	—551	.....	—551	—3,752	.....	—3,752	—13,506	.....	—13,506
Total—Department of Labor	2,436	224	2,212	38,656	1,738	36,918	47,143	2,405	44,738
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	195	.....	195	2,052	.....	2,052	2,288	.....	2,288
Acquisition and maintenance of buildings abroad	59	.....	59	581	.....	581	485	.....	485
Payment to Foreign Service retirement and disability fund	141	.....	141	266	.....	266	273	.....	273
Foreign Service retirement and disability fund	59	.....	59	433	.....	433	412	.....	412
Other	—7	.....	—7	70	.....	70	63	.....	63
Total—Administration of Foreign Affairs	447	.....	447	3,403	.....	3,403	3,521	.....	3,521
International organizations and Conferences	565	.....	565	1,748	.....	1,748	1,376	.....	1,376
Migration and refugee assistance	29	.....	29	687	.....	687	672	.....	672
International narcotics control	12	.....	12	124	.....	124	141	.....	141
Other	16	.....	16	76	.....	76	71	.....	71
Proprietary receipts from the public	.....	.....	.....	.....	1	—1	.....	( * )	( * )
Intrabudgetary transactions	—143	.....	—143	—319	.....	—319	—396	.....	—396
Total—Department of State	927	.....	927	5,718	1	5,718	5,386	(*)	5,385
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	2,116	.....	2,116	18,640	.....	18,640	16,259	.....	16,259
Other	14	.....	14	136	.....	136	150	.....	150
Other programs	53	.....	53	278	.....	278	248	.....	248
Total—Federal Highway Administration	2,182	.....	2,182	19,053	.....	19,053	16,656	.....	16,656
National Highway Traffic Safety Administration	23	.....	23	261	.....	261	242	.....	242
Federal Railroad Administration:									
Grants to National Railroad Passenger Corporation	.....	.....	.....	491	.....	491	465	.....	465
Other	15	(*)	15	361	19	342	367	14	353
Total—Federal Railroad Administration	15	(*)	15	852	19	833	832	14	818

Table 5. Outlays of the U.S. Government, September 1994 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Transportation:—Continued									
Federal Transit Administration:									
Formula grants	84		84	159		159	1,191		1,191
Discretionary grants	165		165	1,652		1,652	1,298		1,298
Other	53		53	1,972		1,972	968		968
Total—Federal Transit Administration	302		302	3,782		3,782	3,457		3,457
Federal Aviation Administration:									
Operations	43		43	2,363		2,363	2,212		2,212
Airport and airway trust fund:									
Grants-in-aid for airports	169		169	1,620		1,620	1,931		1,931
Facilities and equipment	263		263	2,378		2,378	2,166		2,166
Research, engineering and development	26		26	226		226	212		212
Operations	191		191	2,199		2,199	2,279		2,279
Total—Airport and airway trust fund	649		649	6,423		6,423	6,589		6,589
Other	(^a)	(^a)	(^a)	(^a)	2	–1	(^a)	2	–2
Total—Federal Aviation Administration	691	(^a)	691	8,786	2	8,784	8,802	2	8,800
Coast Guard:									
Operating expenses	287		287	2,531		2,531	2,514		2,514
Acquisition, construction, and improvements	54		54	373		373	311		311
Retired pay	52		52	512		512	505		505
Other	6	(^a)	6	322	6	316	253	6	246
Total—Coast Guard	400	(^a)	400	3,738	6	3,732	3,582	6	3,575
Maritime Administration	93	33	61	890	363	528	1,475	738	737
Other	20	5	15	378	12	366	332	15	316
Proprietary receipts from the public		11	–11		21	–21		13	–13
Intrabudgetary transactions				19		19	–6		–6
Offsetting governmental receipts		32	–32		60	–60		125	–125
Total—Department of Transportation	3,727	83	3,645	37,761	483	37,279	35,371	914	34,457
Department of the Treasury:									
Departmental offices:									
Exchange stabilization fund	–109	1	–110	–1,313	13	–1,326	–1,367	12	–1,379
Other	45		45	274		274	292		292
Financial Management Service:									
Salaries and expenses	11		11	216		216	220		220
Payment to the Resolution Funding Corporation				2,328		2,328	2,328		2,328
Claims, judgements, and relief acts	58		58	504		504	519		519
Net interest paid to loan guarantee financing accounts	990		990	992		992	514		514
Other	10		10	139		139	148		148
Total—Financial Management Service	1,068		1,068	4,180		4,180	3,729		3,729
Federal Financing Bank	–111		–111	–1		–1	(^a)		(^a)
Bureau of Alcohol, Tobacco and Firearms:									
Salaries and expenses	37		37	383		383	376		376
Internal revenue collections for Puerto Rico	14		14	201		201	197		197
United States Customs Service	214		214	1,882		1,882	1,774		1,774
Bureau of Engraving and Printing	–1		–1	–29		–29	–29		–29
United States Mint	55		55	97		97	10		10
Bureau of the Public Debt	50		50	303		303	305		305
Internal Revenue Service:									
Processing tax returns and assistance	155		155	1,655		1,655	1,659		1,659
Tax law enforcement	491		491	3,910		3,910	3,843		3,843
Information systems	172		172	1,302		1,302	1,226		1,226
Payment where earned income credit exceeds liability for tax	52		52	10,950		10,950	8,781		8,781
Health insurance supplement to earned income credit				456		456	650		650
Refunding internal revenue collections, interest	526		526	3,068		3,068	2,127		2,127
Other	10		10	147		147	151	(^a)	151
Total—Internal Revenue Service	1,406		1,406	21,488		21,488	18,437	(^a)	18,437

Table 5. Outlays of the U.S. Government, September 1994 and Other Periods—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury:—Continued									
United States Secret Service	49	.....	49	504	.....	504	511	.....	511
Comptroller of the Currency	40	-8	48	372	410	-38	369	398	-29
Office of Thrift Supervision	11	2	9	175	164	11	208	197	11
Interest on the public debt:									
Public issues (accrual basis)	17,735	.....	17,735	207,740	.....	207,740	205,880	.....	205,880
Special issues (cash basis)	140	.....	140	88,538	.....	88,538	86,622	.....	86,622
Total—Interest on the public debt	17,875	.....	17,875	296,278	.....	296,278	292,502	.....	292,502
Other	6	.....	6	55	.....	55	57	.....	57
Proprietary receipts from the public .....	.....	1,149	-1,149	.....	3,764	-3,764	.....	2,680	-2,680
Intrabudgetary transactions	-1,820	.....	-1,820	-12,400	.....	-12,400	-14,550	.....	-14,550
Offsetting governmental receipts .....	.....	69	-69	.....	838	-838	.....	733	-733
Total—Department of the Treasury	18,832	1,214	17,618	312,447	5,189	307,258	302,823	4,021	298,802
Department of Veterans Affairs:									
Veterans Health Administration:									
Medical care	1,211	.....	1,211	15,116	.....	15,116	14,296	.....	14,296
Other	112	21	91	712	268	444	694	258	437
Veterans Benefits Administration:									
Public enterprise funds:									
Guaranty and indemnity fund	-387	46	-433	970	691	279	1,480	426	1,054
Loan guaranty revolving fund	-100	97	-198	410	535	-125	843	545	298
Other	10	5	6	315	205	110	487	459	28
Compensation and pensions	2,826	.....	2,826	18,632	.....	18,632	17,012	.....	17,012
Readjustment benefits	78	.....	78	1,123	.....	1,123	854	.....	854
Post-Vietnam era veterans education account	7	.....	7	80	.....	80	103	.....	103
Insurance funds:									
National service life	90	.....	90	1,224	.....	1,224	1,127	.....	1,127
United States government life	1	.....	1	19	.....	19	20	.....	20
Veterans special life	9	2	7	128	176	-48	127	183	-56
Other	5	.....	5	9	.....	9	15	.....	15
Total—Veterans Benefits Administration	2,539	151	2,389	22,909	1,607	21,302	22,068	1,613	20,456
Construction	49	.....	49	695	(*)	695	622	(*)	622
Departmental administration	21	.....	21	904	.....	904	901	.....	901
Proprietary receipts from the public:									
National service life .....	.....	22	-22	.....	335	-335	.....	393	-393
United States government life .....	.....	(*)	(*)	.....	(*)	(*)	.....	(*)	(*)
Other .....	.....	-504	504	.....	696	-696	.....	803	-803
Intrabudgetary transactions .....	.....	(*)	(*)	-29	.....	-29	-28	.....	-28
Total—Department of Veterans Affairs	3,932	-310	4,243	40,307	2,906	37,401	38,554	3,066	35,487
Environmental Protection Agency:									
Program and research operations	64	.....	64	851	.....	851	875	.....	875
Abatement, control, and compliance	82	.....	82	1,290	.....	1,290	1,272	.....	1,272
Water infrastructure financing	226	.....	226	1,978	.....	1,978	2,130	.....	2,130
Hazardous substance superfund	214	.....	214	1,489	.....	1,489	1,418	.....	1,418
Other	40	(*)	40	709	3	706	694	18	676
Proprietary receipts from the public .....	.....	18	-18	.....	200	-200	.....	182	-182
Intrabudgetary transactions .....	.....	.....	.....	-250	.....	-250	.....	-250	.....
Offsetting governmental receipts .....	.....	(*)	(*)	.....	9	-9	.....	9	-9
Total—Environmental Protection Agency	626	19	607	6,067	212	5,855	6,139	209	5,930
General Services Administration:									
Real property activities	244	.....	244	155	.....	155	573	.....	573
Personal property activities	-16	.....	-16	-14	.....	-14	-24	.....	-24
Information Resources Management Service	-15	.....	-15	68	.....	68	57	.....	57
Other	18	.....	18	138	.....	138	149	.....	149
Proprietary receipts from the public .....	.....	9	-9	.....	14	-14	.....	11	-11
Total—General Services Administration	231	9	222	347	14	334	754	11	743

Table 5. Outlays of the U.S. Government, September 1994 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
National Aeronautics and Space Administration:									
Research and development	731	.....	731	6,758	.....	6,758	7,086	.....	7,086
Space flight, control, and data communications	488	.....	488	4,899	.....	4,899	5,025	.....	5,025
Construction of facilities	31	.....	31	371	.....	371	557	.....	557
Research and program management	142	.....	142	1,650	.....	1,650	1,622	.....	1,622
Other	1	.....	1	16	.....	16	16	.....	16
Total—National Aeronautics and Space Administration	1,393	.....	1,393	13,694	.....	13,694	14,305	.....	14,305
Office of Personnel Management:									
Government payment for annuitants, employees health and life insurance benefits	373	.....	373	3,918	.....	3,918	3,777	.....	3,777
Payment to civil service retirement and disability fund	19,698	.....	19,698	19,698	.....	19,698	19,793	.....	19,793
Civil service retirement and disability fund	3,114	.....	3,114	36,364	.....	36,364	34,906	.....	34,906
Employees health benefits fund	1,313	1,446	-132	15,463	16,114	-651	14,624	15,510	-886
Employees life insurance fund	114	132	-18	1,367	2,517	-1,150	1,315	2,402	-1,087
Retired employees health benefits fund	1	1	(*)	8	8	(*)	8	8	(*)
Other	7	.....	7	148	.....	148	127	.....	127
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions	-19,698	.....	-19,698	-19,698	.....	-19,698	-19,793	.....	-19,793
Other	-3	.....	-3	-34	.....	-34	-43	.....	-43
Total—Office of Personnel Management	4,919	1,579	3,340	57,234	18,638	38,596	54,714	17,920	36,794
Small Business Administration:									
Public enterprise funds:									
Business loan fund	134	37	97	584	405	179	1,198	726	472
Disaster loan fund	290	18	272	608	272	336	552	486	66
Other	3	2	(*)	29	14	14	41	15	26
Other	-273	(*)	-273	250	1	250	221	(*)	221
Total—Small Business Administration	154	58	96	1,471	691	779	2,012	1,227	785
Other independent agencies:									
Action	27	.....	27	182	.....	182	208	.....	208
Board for International Broadcasting	29	.....	29	213	.....	213	246	.....	246
Corporation for National and Community Service	-10	.....	-10	29	.....	29	.....	.....	.....
Corporation for Public Broadcasting .....	.....	.....	.....	275	.....	275	319	.....	319
District of Columbia:									
Federal payment .....	.....	.....	.....	698	.....	698	698	.....	698
Other .....	(*)	.....	(*)	2	12	-10	1	160	-159
Equal Employment Opportunity Commission	15	(*)	15	230	1	229	218	1	218
Export-Import Bank of the United States	172	132	40	1,108	1,940	-832	1,375	2,121	-747
Federal Communications Commission	-46	4	-50	91	43	49	133	39	94
Federal Deposit Insurance Corporation:									
Bank insurance fund	154	721	-567	3,569	13,067	-9,498	7,421	17,255	-9,834
Savings association insurance fund	3	-167	170	25	1,222	-1,197	52	995	-943
FSLIC resolution fund	493	313	180	2,717	3,074	-357	6,041	3,679	2,362
Affordable housing and bank enterprise .....	(*)	.....	(*)	4	.....	4	3	.....	3
Federal Emergency Management Agency:									
Public enterprise funds	19	46	-27	375	452	-77	735	330	405
Disaster relief	363	.....	363	3,743	.....	3,743	2,277	.....	2,277
Emergency management planning and assistance	29	.....	29	242	.....	242	268	.....	268
Other	27	16	11	262	16	246	303	.....	303
Federal Trade Commission	7	.....	7	69	.....	69	64	.....	64
Interstate Commerce Commission	4	.....	4	43	.....	43	41	.....	41
Legal Services Corporation	-10	.....	-10	375	.....	375	389	.....	389
National Archives and Records Administration	29	(*)	29	261	(*)	261	269	(*)	269
National Credit Union Administration:									
Credit union share insurance fund	-11	3	-14	-45	237	-282	6	373	-367
Central liquidity facility .....	(*)	.....	(*)	59	59	(*)	89	89	(*)
Other	7	(*)	6	45	50	-5	42	46	-5

Table 5. Outlays of the U.S. Government, September 1994 and Other Periods—Continued
(\$ millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Other independent agencies:—Continued									
National Endowment for the Arts	15	.....	15	176	.....	176	174	.....	174
National Endowment for the Humanities	15	.....	15	178	.....	178	169	.....	169
National Labor Relations Board	17	.....	17	173	.....	173	171	.....	171
National Science Foundation	267	.....	267	2,642	.....	2,642	2,452	.....	2,452
Nuclear Regulatory Commission	49	95	-46	545	500	46	488	507	-19
Panama Canal Commission	55	47	8	542	565	-23	519	542	-23
Postal Service:									
Public enterprise funds (off-budget)	7,366	4,952	2,414	450,896	49,793	1,103	49,231	47,790	1,441
Payment to the Postal Service fund .....	.....	.....	.....	130	.....	130	161	.....	161
Railroad Retirement Board:									
Federal windfall subsidy	22	.....	22	269	.....	269	289	.....	289
Federal payments to the railroad retirement accounts ...	([*] [*])	([*] [*])	440	.....	440	58	.....	58
Rail industry pension fund:									
Advances from FOASDI fund	-90	.....	-90	-1,085	.....	-1,085	-1,069	.....	-1,069
OASDI certifications	91	.....	91	1,085	.....	1,085	1,069	.....	1,069
Administrative expenses	4	.....	4	70	.....	70	71	.....	71
Interest on refunds of taxes	1	.....	1	19	.....	19	5	.....	5
Other	([*] [*])	([*] [*])	6	.....	6	5	.....	5
Intrabudgetary transactions:									
Payments from other funds to the railroad retirement trust funds .....	.....	.....	.....	-3,526	.....	-3,526	-3,435	.....	-3,435
Other .....	.....	.....	.....	-208	.....	-208	193	.....	193
Supplemental annuity pension fund	245	.....	245	2,944	.....	2,944	2,901	.....	2,901
Railroad Social Security equivalent benefit account	401	.....	401	4,761	.....	4,761	4,691	.....	4,691
Other	([*] [*])	([*] [*])	3	.....	3	5	.....	5
Total—Railroad Retirement Board	672	.....	672	4,780	.....	4,780	4,782	.....	4,782
Resolution Trust Corporation	2,667	1,553	1,115	19,494	15,356	4,138	12,599	31,752	-19,153
Securities and Exchange Commission	-4	.....	-4	68	.....	68	99	.....	99
Smithsonian Institution	47	.....	47	400	.....	400	395	.....	395
Tennessee Valley Authority	765	733	32	9,572	8,362	1,210	8,371	6,742	1,629
United States Information Agency	136	.....	136	1,165	([*] [*])	1,165	1,088	([*] [*])	1,088
Other	326	313	13	2,610	1,670	940	51,994	51,459	535
Total—Other independent agencies	13,696	8,762	4,934	107,943	96,418	11,525	103,890	113,882	-9,992
Undistributed offsetting receipts:									
Other interest	([*] [*])	([*] [*])	([*] [*])	([*] [*])	([*] [*])	([*] [*])
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund	([*] [*])	([*] [*])	([*] [*])	([*] [*])
Department of Defense—Civil:									
Military retirement fund	-1,056	.....	-1,056	-12,808	.....	-12,808	-13,179	.....	-13,179
Department of Health and Human Services, except Social Security:									
Federal hospital insurance trust fund:									
Federal employer contributions	-167	.....	-167	-1,846	.....	-1,846	-1,843	.....	-1,843
Postal Service employer contributions	-40	.....	-40	-514	.....	-514	-451	.....	-451
Payments for military service credits .....	.....	.....	.....	-80	.....	-80	-81	.....	-81
Department of Health and Human Services, Social Security (off-budget):									
Federal old-age and survivors insurance trust fund:									
Federal employer contributions	-476	.....	-476	-5,483	.....	-5,483	-5,489	.....	-5,489
Payments for military service credits .....	.....	.....	.....	-304	.....	-304	-307	.....	-307
Federal disability insurance trust fund:									
Federal employer contributions	-51	.....	-51	-589	.....	-589	-587	.....	-587
Payments for military service credits .....	.....	.....	.....	-33	.....	-33	-33	.....	-33
Department of State:									
Foreign Service retirement and disability fund	2	.....	2	-106	.....	-106	-111	.....	-111
Office of Personnel Management:									
Civil service retirement and disability fund	-3,932	.....	-3,932	-13,006	.....	-13,006	-12,520	.....	-12,520
Independent agencies:									
Court of veterans appeals retirement fund	([*] [*])	([*] [*])	([*] [*])	([*] [*])
Total—Employer share, employee retirement	-5,720	.....	-5,720	-34,770	.....	-34,770	-34,601	.....	-34,601

Table 5. Outlays of the U.S. Government, September 1994 and Other Periods—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund	(^(*))		(^(*))	-19		-19	-18		-18
Department of Defense—Civil:									
Corps of Engineers	(^(*))		(^(*))	-21		-21	-23		-23
Military retirement fund	85		85	-10,143		-10,143	-9,831		-9,831
Education benefits fund	(^(*))		(^(*))	-48		-48	-57		-57
Soldiers' and airmen's home permanent fund	(^(*))		(^(*))	-9		-9	-8		-8
Other	(^(*))		(^(*))	-1		-1	(^(*))		(^(*))
Department of Health and Human Services, except Social Security:									
Federal hospital insurance trust fund	-22		-22	-10,593		-10,593	-10,581		-10,581
Federal supplementary medical insurance trust fund ..	-19		-19	-2,116		-2,116	-1,888		-1,888
Department of Health and Human Services, Social Security (off-budget):									
Federal old-age and survivors insurance trust fund ...	-60		-60	-28,505		-28,505	-25,822		-25,822
Federal disability insurance trust fund	-18		-18	-698		-698	-966		-966
Department of Labor:									
Unemployment trust fund	-25		-25	-2,515		-2,515	-2,546		-2,546
Department of State:									
Foreign Service retirement and disability fund	(^(*))		(^(*))	-570		-570	-546		-546
Department of Transportation:									
Highway trust fund	-40		-40	-1,438		-1,438	-1,560		-1,560
Airport and airway trust fund	-9		-9	-837		-837	-1,040		-1,040
Oil spill liability trust fund	(^(*))		(^(*))	-36		-36	-85		-85
Department of Veterans Affairs:									
National service life insurance fund	-1		-1	-1,080		-1,080	-1,085		-1,085
United States government life Insurance Fund	(^(*))		(^(*))	-10		-10	-11		-11
Environmental Protection Agency	(^(*))		(^(*))	-27		-27	-24		-24
National Aeronautics and Space Administration	(^(*))		(^(*))	-1		-1	-1		-1
Office of Personnel Management:									
Civil service retirement and disability fund	-25		-25	-26,139		-26,139	-25,155		-25,155
Independent agencies:									
Railroad Retirement Board	-20		-20	-587		-587	-889		-889
Other	-1		-1	-17		-17	-17		-17
Other	-6		-6	-287		-287	-171		-171
Total—Interest received by trust funds	-164		-164	-85,698		-85,698	-82,325		-82,325
Rents and royalties on the outer continental shelf lands ..		276	-276		3,001	-3,001		2,785	-2,785
Total—Undistributed offsetting receipts	-5,884	276	-6,160	-120,468	3,002	-123,470	-116,926	2,785	-119,711
Total outlays	150,370	18,467	131,903	1,661,247	200,689	1,460,557	1,623,944	215,412	1,408,532
Total on-budget	116,704	13,515	103,189	1,332,071	150,885	1,181,185	1,309,561	167,616	1,141,945
Total off-budget	33,666	4,952	28,714	329,176	49,804	279,372	314,384	47,797	266,587
Total surplus (+) or deficit				+3,993		-203,370			-255,306
Total on-budget				+2,024		-259,024			-300,653
Total off-budget				+1,969		+55,654			+45,347

MEMORANDUM

Receipts offset against outlays

[\$ millions]

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	48,963	44,585
Receipts from off-budget federal entities		
Intrabudgetary transactions	219,881	233,984
Governmental receipts	2,061	1,971
Total receipts offset against outlays	270,904	280,540

¹Receipts and outlays have been increased by \$173 million to reflect governmental receipts previously reported as proprietary receipts by the Department of Energy.

²Includes FICA and SECA tax credits, non-contributory military service credits, special benefits for the aged, and credit for unregulated OASI benefit checks.

³Includes prior period adjustment.

⁴Outlays have been increased in August 1994 by \$95 million for the Postal Service to reflect outlays not previously reported.

⁵Outlays have been increased in September 1993 by \$47 million to reflect outlays not previously reported by the Farm Credit System Financial Assistance Corporation.

Note: Details may not add to totals due to rounding.

.. No Transactions

(^(*)) Less than \$500,000

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, September 1994 and Other Periods
[\$ millions]

Assets and Liabilities Directly Related to Budget Off-budget Activity	Net Transactions (-) denotes net reduction of either liability or asset accounts		Account Balances Current Fiscal Year			
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts:						
Borrowing from the public:						
Public debt securities, issued under general Financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	759	281,261	346,868	4,396,489	4,676,991	4,677,750
Federal Financing Bank .....	.....	.....	.....	15,000	15,000	15,000
Total, public debt securities	759	281,261	346,868	4,411,489	4,691,991	4,692,750
Plus premium on public debt securities	-8	-40	340	1,373	1,340	1,333
Less discount on public debt securities	768	-7,766	4,580	186,397	77,863	78,631
Total public debt securities net of Premium and discount	-17	288,987	342,629	4,326,466	4,615,470	4,615,453
Agency securities, issued under special financing authorities (see Schedule B. for other Agency borrowing, see Schedule C)	916	3,665	6,652	24,877	27,627	28,543
Total federal securities	899	292,653	349,281	4,351,343	4,643,097	4,643,996
Deduct:						
Federal securities held as investments of government accounts (see Schedule D)	13,331	96,355	100,281	1,116,761	1,199,785	1,213,115
Less discount on federal securities held as investments of government accounts	436	-11,300	-407	12,772	1,035	1,472
Net federal securities held as investments of government accounts	12,894	107,655	100,687	1,103,989	1,198,749	1,211,644
Total borrowing from the public	-11,996	184,998	248,594	3,247,354	3,444,348	3,432,352
Accrued interest payable to the public	9,375	-531	-394	43,819	33,912	43,287
Allocations of special drawing rights	96	240	-267	6,950	7,093	7,189
Deposit funds	-499	1,071	-173	6,249	7,819	7,320
Miscellaneous liability accounts (includes checks Outstanding etc.)	4,122	1,709	1,086	3,228	816	4,938
Total liability accounts	1,099	187,487	248,847	3,307,600	3,493,988	3,495,087
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash: ²						
Federal Reserve account	854	-10,441	-7,297	17,289	5,994	6,848
Tax and loan note accounts	5,001	-6,123	1,014	35,217	24,093	29,094
Balance	5,855	-16,564	-6,283	52,506	30,087	35,942
Special drawing rights:						
Total holdings	134	768	-2,908	9,203	9,837	9,971
SDR certificates issued to Federal Reserve banks .....	.....	.....	2,000	-8,018	-8,018	-8,018
Balance	134	768	-908	1,185	1,819	1,953
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments .....	.....	.....	12,063	31,762	31,762	31,762
Maintenance of value adjustments	522	1,299	-828	5,864	6,641	7,163
Letter of credit issued to IMF	-258	-409	-10,133	-25,514	-25,665	-25,923
Dollar deposits with the IMF	5	2	-25	-98	-101	-96
Receivable/Payable (-) for interim maintenance of value adjustments	-360	-927	1,257	90	-476	-837
Balance	-92	-35	2,333	12,103	12,160	12,069
Loans to International Monetary Fund .....	.....	.....	.....	(*)	(*)	(*)
Other cash and monetary assets	-2,922	-992	-1,433	122,409	24,338	21,417
Total cash and monetary assets	2,975	-16,823	-6,290	88,203	68,405	71,380
Net activity, guaranteed loan financing	-715	-3,401	-4,577	-6,320	-9,006	-9,721
Net activity, direct loan financing	759	5,805	3,810	6,862	11,908	12,667
Miscellaneous asset accounts	2,132	-749	948	-636	-3,517	-1,386
Total asset accounts	5,151	-15,169	-6,108	88,109	67,790	72,941
Excess of liabilities (+) or assets (-)	-4,052	+202,656	+254,955	+3,219,491	+3,426,198	+3,422,146
Transactions not applied to current year's surplus or deficit (see Schedule A for Details)	59	715	351	.....	655	715
Total budget and off-budget federal entities (financing of deficit (+) or disposition of surplus (-))	-3,993	+203,370	+255,306	+3,219,491	+3,426,854	+3,422,861

¹Includes prior period adjustments of \$63 million and -\$5 million of discount on federal securities and funds held outside the Treasury, respectively, not previously reported by the Firm Credit System Financial Assistance Corporation.

²Major sources of information used to determine Treasury's operating cash income include the Daily Balance Wires from Federal Reserve Banks, reporting from the Bureau of Public Debt, electronic transfers through the Treasury Financial Communication System and reconciling wires from Internal Revenue Centers. Operating cash is presented on a modified cash basis, deposits are reflected as received and withdrawals are reflected as processed.

... No Transactions.

(*) Less than \$500,000

Note: Details may not add to totals due to rounding

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, September 1994 and Other Periods

Classification	[\$ millions]		
	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	3,426,056	3,218,965	2,964,066
Adjustments during current fiscal year for changes in composition of unified budget:			
Reclassification of the Disaster Assistance Liquidating Account, FEMA, to a budgetary status			(" ")
Revisions by federal agencies to the prior budget results	143	526	296
Reclassification of Thrift Savings Plan Clearing Accounts to a non-budgetary status			(" ")
Reclassification of Deposit in Transit Differences (Suspense) Clearing Accounts to a budgetary status			174
Excess of liabilities beginning of period (current basis)	3,426,198	3,219,491	2,964,535
Budget surplus (–) or deficit:			
Based on composition of unified budget in prior fiscal yr	–3,993	203,370	255,306
Changes in composition of unified budget			
Total surplus (–) or deficit (Table 2)	–3,993	203,370	255,306
Total-on-budget (Table 2)	–2,024	259,024	300,653
Total-off-budget (Table 2)	–1,969	–55,654	–45,347
Transactions not applied to current year's surplus or deficit:			
Seigniorage	–59	–693	–351
Profit on sale of gold		–21	(" ")
Total-transactions not applied to current year's Surplus or deficit	–59	–715	–351
Excess of liabilities close of period	3,422,146	3,422,146	3,219,491

Table 6. Schedule B—Securities Issued by Federal Agencies Under Special Financing Authorities, September 1994 and Other Periods

Classification	[\$ millions]			Account Balances Current Fiscal Year		
	Net Transactions (–) denotes net reduction of liability accounts			Beginning of		
	This Month	Fiscal Year to Date		This Year	This Month	Close of This month
		This Year	Prior Year	This Year	This Month	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank of the United States				(" ")	(" ")	(" ")
Federal Deposit Insurance Corporation:						
FSLIC resolution fund		–145	–194	683	538	538
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages		(" ")	(" ")	7	6	6
Department of Housing and Urban Development:						
Federal Housing Administration	11	–101	–88	213	101	112
Department of the Interior:						
Bureau of Land Management				13	13	13
Department of Transportation:						
Federal Transit Administration		–547		547		
Coast Guard:						
Family housing mortgages				(" ")	(" ")	(" ")
Obligations not guaranteed by the United States, issued by:						
Legislative Branch:						
Architect of the Capitol	1	16	14	176	191	192
Department of Defense:						
Homeowners assistance mortgages			–1			
Independent agencies:						
Farm Credit System Financial Assistance Corporation			1,261	1,261	1,261	1,261
National Archives and Records Administration		–3		302	299	296
Tennessee Valley Authority	904	4,446	5,660	21,675	25,217	26,121
Total, agency securities	916	3,665	6,652	24,877	27,627	28,543

... No Transactions.

(" ") Less than \$500,000.

Note: Details may not add to totals due to rounding.

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, September 1994 and Other Periods

[\$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Funds Appropriated to the President:						
International Security Assistance:						
Guaranty reserve fund	8	413	.....	.....	405	413
Agency for International Development:						
International Debt Reduction	-33	-33	348	348	348	315
Housing and other credit guaranty programs .....	.....	.....	.....	125	125	125
Private sector revolving fund	1	1	.....	.....	.....	1
Overseas Private Investment Corporation .....	.....	8	8	8	16	16
Department of Agriculture:						
Foreign assistance programs	3	357	123	193	547	550
Commodity Credit Corporation	795	-7,837	7,464	24,745	16,113	16,909
Farmers Home Administration:						
Agriculture credit insurance fund	-514	-1,739	245	5,771	4,546	4,032
Self-help housing land development fund	-1	(" ")	1	1	1	(" ")
Rural housing insurance fund	-450	1,587	921	2,910	4,947	4,497
Rural Development Administration:						
Rural development insurance fund	-150	411	135	1,680	2,241	2,091
Rural development loan fund	-13	16	5	5	34	21
Federal Crop Insurance Corporation:						
Federal crop insurance corporation fund .....	.....	-113	.....	113	.....	.....
Rural Electrification Administration:						
Rural communication development fund	2	32	.....	25	55	57
Rural electrification and telephone revolving fund	47	114	194	8,099	8,166	8,212
Rural Telephone Bank	4	-216	40	802	581	586
Department of Commerce:						
Federal ship financing fund, NOAA .....	.....	.....	-2	.....	.....	.....
Department of Education:						
Guaranteed student loans	-453	-453	-32	2,058	2,058	1,605
College housing and academic facilities fund	91	441	-1	154	505	596
College housing loans	-50	-50	-63	460	460	411
Department of Energy:						
Isotope production and distribution fund	1	1	4	13	13	14
Bonneville power administration fund	19	285	426	2,332	2,597	2,617
Department of Housing and Urban Development:						
Housing programs:						
Federal Housing Administration	783	783	.....	.....	.....	783
Housing for the ederty and handicapped .....	.....	-475	185	8,959	8,484	8,484
Public and Indian housing:						
Low-rent public housing .....	.....	25	60	110	135	135
Department of the Interior:						
Bureau of Reclamation Loans .....	.....	6	3	5	11	11
Bureau of Mines, Helium Fund .....	.....	.....	.....	252	252	252
Bureau of Indian Affairs:						
Revolving funds for loans .....	.....	9	9	17	26	26
Department of Justice:						
Federal prison industries, incorporated .....	.....	.....	.....	20	20	20
Department of State:						
Repatriation loans .....	(" ")	.....	-1	.....	(" ")	.....
Department of Transportation:						
Federal Railroad Administration:						
Railroad rehabilitation and improvement financing funds	-2	7	8	8	16	14
Settlements of railroad litigation .....	.....	.....	.....	-39	-39	-39
Amtrak corridor improvement loans .....	.....	.....	1	2	2	2
Regional rail reorganization program .....	.....	.....	.....	39	39	39
Federal Aviation Administration:						
Aircraft purchase loan guarantee program .....	.....	(" ")	(" ")	(" ")	(" ")	(" ")
Department of the Treasury:						
Federal Financing Bank revolving fund	-3,447	-19,972	-35,093	114,329	97,804	94,357
Department of Veterans Affairs:						
Loan guaranty revolving fund	-911	247	-61	860	2,018	1,107
Guaranty and indemnity fund	-514	98	43	83	695	181
Direct loan revolving fund	-6	1	-1,730	1	8	2
Vocational rehabilitation revolving fund .....	.....	1	1	2	2	2
Environmental Protection Agency:						
Abatement, control, and compliance loan program	4	14	11	12	22	26
Small Business Administration:						
Business loan and revolving fund	1,622	4,086	3,192	3,203	5,667	7,289

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, September 1994 and Other Periods—Continued

(\$ millions)

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing for the Treasury:—Continued						
Other independent agencies:						
Export-Import Bank of the United States	1,435	2,246	298	386	1,197	2,632
Federal Emergency Management Agency:						
National insurance development fund	—2	45	24	42	89	87
Pennsylvania Avenue Development Corporation:						
Land acquisition and development fund		9	3	76	85	85
Railroad Retirement Board:						
Railroad retirement account				2,128	2,128	2,128
Social Security equivalent benefit account	242	92	20	2,690	2,539	2,781
Smithsonian Institution:						
John F. Kennedy Center parking facilities				20	20	20
Tennessee Valley Authority				150	150	150
Total agency borrowing from the Treasury						
financed through public debt securities issued	—1,487	—19,554	—23,214	183,196	165,129	163,642
Borrowing from the Federal Financing Bank:						
Funds Appropriated to the President:						
Foreign military sales	—55	—298	—261	4,083	3,840	3,785
Department of Agriculture:						
Rural Electrification Administration	—85	—337	—490	22,252	22,001	21,916
Farmers Home Administration:						
Agriculture credit insurance fund	—120	—2,845	—3,950	8,908	6,183	6,063
Rural housing insurance fund	—300	—1,645	—410	26,036	24,691	24,391
Rural development insurance fund				3,675	3,675	3,675
Department of Defense:						
Department of the Navy				1,624	1,624	1,624
Defense agencies		—49	—48	—96	—145	—145
Department of Education:						
Student Loan Marketing Association		—4,790	—30	4,790		
Department of Health and Human Services, Except Social Security:						
Medical facilities guarantee and loan fund		—21	—39	85	63	63
Department of Housing and Urban Development:						
Low rent housing loans and other expenses		—54	—52	1,801	1,747	1,747
Community Development Grants	—2	—21	—43	131	112	110
Department of Interior:						
Territorial and international affairs		—1	—28	23	22	22
Department of Transportation:						
Federal Railroad Administration	(*)	—2	—2	17	15	15
Federal Transit Administration		1,488		1,177	665	665
Department of the Treasury:						
Financial Management Service		—30	—95	30		
General Services Administration:						
Federal buildings fund	33	344	737	1,436	1,747	1,780
Small Business Administration:						
Business loan and investment fund	—3	—89	—112	670	584	581
Independent agencies:						
Export-Import Bank of the United States	—457	—1,868	—1,898	5,795	4,383	3,926
Federal Deposit Insurance Corporation:						
Bank insurance fund			—10,160			
Pennsylvania Avenue Development Corporation	8	100	72	150	242	250
Postal Service	—800	—758	—172	9,732	9,773	8,973
Resolution Trust Corporation	—689	—5,169	—14,848	31,688	27,208	26,519
Tennessee Valley Authority	—975	—2,925	—3,267	6,325	4,375	3,400
Washington Metropolitan Transit Authority						
Total borrowing from the Federal Financing Bank	—3,447	—19,972	—35,095	129,332	112,806	109,360

*Includes prior period adjustments to reflect the reclassification of agency borrowing from the Washington Metropolitan Transit Authority to the Federal Transit Administration.

Note: This table includes lending by the Federal Financing Bank accomplished by the purchase of agency financial assets, by the acquisition of agency debt securities, and by direct loans on behalf of an agency. The Federal Financing Bank borrows from Treasury and issues its own securities and in turn may loan these funds to agencies in lieu of agencies borrowing directly through Treasury or issuing their own securities.

.. No Transactions.

(*) Less than \$500,000.

Note: Details may not add to totals due to rounding.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, September 1994 and Other Periods

Classification	[\$ millions]					
	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture	([*] [*])	-5	([*] [*])
Department of Commerce	1	3	2	10	12	13
Department of Defense—Military:						
Defense cooperation account .....	.....	-4	-2,023	9	5	5
Department of Energy	-30	446	568	4,081	4,557	4,527
Department of Housing and Urban Development:						
Housing programs:						
Federal housing administration fund:						
Public debt securities	50	528	-644	5,214	5,692	5,742
Government National Mortgage Association:						
Management and liquidating functions fund:						
Public debt securities .....	.....	-9	2	9	.....	.....
Agency securities .....	.....	-4	-40	20	16	16
Guarantees of mortgage-backed securities:						
Public debt securities	25	492	522	3,221	3,688	3,713
Agency securities	([*] [*])	-61	1	1	1
Other	([*] [*])	2	-54	191	193	193
Department of the Interior:						
Public debt securities	-384	214	175	2,508	3,107	2,722
Department of Labor	444	-11,260	1,110	16,590	4,886	5,330
Department of Transportation	7	93	100	881	967	974
Department of the Treasury	-36	1,679	2,311	5,773	7,488	7,452
Department of Veterans Affairs:						
Canteen service revolving fund	-4	-1	-5	38	41	37
Veterans reopened insurance fund	-5	5	9	518	528	524
Servicemen's group life insurance fund	-1	-109	-48	150	42	41
Independent agencies:						
Export-Import Bank of the United States	-253	-19	-12	76	310	57
Federal Deposit Insurance Corporation:						
Bank insurance fund	570	9,647	-339	4,325	13,403	13,972
Savings association insurance fund	-163	1,209	943	1,283	2,656	2,493
FSLIC resolution fund						
Public debt securities	-180	821	-517	828	1,829	1,649
Federal Emergency Management Agency:						
National flood insurance fund .....	.....	129	-471	71	200	200
National Credit Union Administration	8	288	372	2,764	3,044	3,052
Postal Service	-4,033	-1,756	-1,653	3,027	5,303	1,271
Tennessee Valley Authority .....	.....	502	1,213	3,452	3,954	3,954
Other	67	144	108	1,873	950	1,017
Other	-25	-89	306	2,715	2,651	2,626
Total public debt securities	-3,943	2,955	1,971	58,609	65,507	61,564
Total agency securities .....	.....	-4	-102	21	17	17
Total Federal funds	-3,943	2,951	1,869	58,630	65,524	61,581
Trust funds:						
Legislative Branch:						
Library of Congress	([*] [*])	2	.....	1	4	4
United States Tax Court	([*] [*])	([*] [*])	4	5	5
Other	([*] [*])	([*] [*])	([*] [*])	27	27	27
The Judiciary:						
Judicial retirement funds	-1	32	19	212	246	245
Department of Agriculture	-10	269	-1	5	284	273
Department of Commerce	([*] [*])	([*] [*])	([*] [*])	([*] [*])	([*] [*])
Department of Defense—Military:						
Voluntary separation incentive fund	-34	-82	844	844	797	763
Other	([*] [*])	6	-9	151	157	157
Department of Defense—Civil:						
Military retirement fund	-1,190	8,677	8,937	96,690	106,558	105,367
Other	-13	94	115	1,213	1,320	1,307

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, September 1994 and Other Periods—Continued

Classification	[\$ millions]					
	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust Funds—Continued						
Department of Health and Human Services, except Social Security:						
Federal hospital insurance trust fund:						
Public debt securities	-398	2,637	5,432	126,078	129,114	128,716
Federal supplementary medical insurance trust fund	-479	-1,779	4,734	23,268	21,968	21,489
Other	20	177	39	659	816	836
Department of Health and Human Services, Social Security:						
Federal old-age and survivors insurance trust fund:						
Public debt securities	1,722	57,915	48,986	355,510	411,702	413,425
Federal disability insurance trust fund	-549	-4,137	-2,681	10,237	6,649	6,100
Department of the Interior:						
Public debt securities	-1	50	-152	184	235	234
Department of Justice	-52	.....	.....	.....	52	.....
Department of Labor:						
Unemployment trust fund	-1,459	3,181	1,473	36,607	41,247	39,788
Other	3	7	1	53	57	59
Department of State:						
Foreign Service retirement and disability fund	50	518	662	6,662	7,129	7,179
Other	(^a)	12	38	38	50	50
Department of Transportation:						
Highway trust fund	-1,154	-4,310	1,042	22,004	18,848	17,694
Airport and airway trust fund	-71	-465	-2,419	12,672	12,277	12,206
Other	8	8	276	1,675	1,675	1,683
Department of the Treasury	-24	49	26	209	282	258
Department of Veterans Affairs:						
General post fund, national homes .....	.....	(^a)	5	39	38	38
National service life insurance:						
Public debt securities	-65	186	356	11,666	11,917	11,852
United States government life Insurance Fund	-2	-9	-10	125	117	115
Veterans special life insurance fund	-8	47	56	1,462	1,517	1,509
Environmental Protection Agency	-63	773	1,021	5,477	6,312	6,250
National Aeronautics and Space Administration	(^a)	(^a)	(^a)	16	16	16
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	20,962	27,184	27,275	311,705	317,927	338,889
Employees health benefits fund	122	778	801	6,794	7,450	7,572
Employees life insurance fund	9	1,241	1,084	13,688	14,920	14,929
Retired employees health benefits fund	(^a)	(^a)	(^a)	1	1	1
Independent agencies:						
Harry S. Truman memorial scholarship trust fund	(^a)	1	5	52	53	53
Japan-United States Friendship Commission	(^a)	(^a)	(^a)	17	16	17
Railroad Retirement Board	-48	242	433	11,961	12,251	12,203
Other	(^a)	102	20	125	227	226
Total public debt securities	17,274	93,404	98,412	1,058,131	1,134,261	1,151,534
Total trust funds	17,274	93,404	98,412	1,058,131	1,134,261	1,151,534
Grand total	13,331	96,355	100,281	1,116,761	1,199,785	1,213,115

*Includes a prior period adjustment of \$20 million to reflect the net investment in public debt and securities not previously reported by the Farm Credit System Financial Assistance Corporation.

... No Transactions

(*) Less than \$500,000.

Note: Investments are in public debt securities unless otherwise noted.

Note: Details may not add to totals due to rounding.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1994
[\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Receipts:														
Individual income taxes	37,680	37,634	54,183	74,167	28,107	29,917	60,038	24,384	58,123	37,372	43,170	57,964	542,738	509,680
Corporation income taxes	2,158	2,208	28,239	3,916	1,594	15,574	20,586	2,817	29,114	3,805	3,108	27,285	140,385	117,520
Social insurance taxes and contributions:														
Employment taxes and contributions	29,440	31,525	33,273	35,831	32,957	35,976	47,348	35,749	40,853	32,222	34,020	39,614	428,810	396,939
Unemployment insurance	1,046	2,773	259	794	2,664	522	2,605	10,426	290	1,399	4,880	346	28,004	26,556
Other retirement contributions	343	385	423	358	367	459	370	364	366	424	391	411	4,661	4,805
Excise taxes	3,597	4,808	4,695	4,011	3,249	5,285	4,050	5,253	4,596	4,175	5,989	5,518	55,225	48,057
Estate and gift taxes	990	1,305	1,179	1,105	1,093	1,211	2,378	1,342	1,068	1,060	1,239	1,254	15,225	12,577
Customs duties	1,708	1,688	1,584	1,526	1,419	1,745	1,479	1,620	1,711	1,782	2,039	1,799	20,099	18,802
Miscellaneous receipts	1,706	781	1,575	1,258	1,424	2,418	2,472	1,589	2,003	2,587	2,502	1,725	22,041	18,290
Total—Receipts this year	78,668	83,107	125,408	122,966	72,874	93,108	141,326	83,546	138,124	84,827	97,338	135,895	1,257,187	.....
(On-budget)	55,864	58,700	99,714	94,395	46,880	64,611	104,311	55,366	106,014	60,145	70,949	105,212	922,161	.....
(Off-budget)	22,804	24,407	25,694	28,571	25,995	28,497	37,015	28,179	32,110	24,681	26,389	30,683	335,026	.....
Total—Receipts prior year	76,829	74,629	113,686	112,716	65,979	83,288	132,017	70,642	128,570	80,630	86,737	127,504	.....	1,153,226
(On budget)	55,052	51,215	89,590	90,127	40,879	57,094	96,307	44,520	98,663	57,144	62,056	98,644	.....	841,292
(Off budget)	21,776	23,414	24,096	22,589	25,100	26,194	35,709	26,122	29,906	23,486	24,681	28,860	.....	311,934
Outlays														
Legislative Branch	378	206	204	212	202	198	164	188	191	222	185	210	2,561	2,406
The Judiciary	158	219	190	179	177	386	182	224	159	307	288	189	2,659	2,628
Executive Office of the President	20	18	16	20	14	14	25	16	14	20	38	16	229	194
Funds Appropriated to the President:														
International Security Assistance	3,302	397	366	129	347	92	541	406	258	186	42	240	6,306	7,322
International Development														
Assistance	557	351	242	388	176	325	518	281	233	506	331	536	4,444	3,855
Other	133	348	17	156	5	-426	101	86	-305	-282	-149	76	-239	349
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	900	2,263	2,614	974	1,369	1,130	1,342	702	26	91	185	340	11,937	16,893
Other	3,993	4,886	3,794	3,815	3,373	4,264	3,873	4,206	4,138	4,220	3,946	4,369	48,875	46,219
Department of Commerce	264	277	282	244	245	261	231	173	201	249	205	282	2,915	2,798
Department of Defense:														
Military:														
Military personnel	6,634	5,357	8,626	2,944	5,835	5,959	8,098	3,150	6,076	6,371	6,123	7,962	73,137	75,904
Operation and maintenance	6,413	7,049	6,953	8,668	6,156	8,169	7,089	6,354	7,890	6,697	7,383	9,074	87,895	94,121
Procurement	5,131	5,132	5,746	4,043	5,600	6,361	4,493	4,545	5,461	4,499	4,842	5,905	61,758	69,936
Research, development, test, and evaluation	2,987	2,875	2,949	2,678	2,252	3,292	2,691	3,090	3,159	2,516	2,936	3,363	34,786	36,968
Military construction	404	388	990	415	344	372	188	465	465	428	555	564	4,979	4,831
Family housing	226	208	241	273	265	303	326	263	294	287	256	374	3,316	3,255
Revolving and management funds	1,568	816	275	-892	542	-1,153	876	569	37	435	565	-18	3,620	-4,745
Other	-217	-28	572	-12	-52	69	-209	93	-189	-153	23	-755	-856	-1,684
Total Military	23,147	21,796	25,752	18,117	20,943	23,372	23,552	18,530	23,195	21,080	22,683	26,468	268,635	278,586
Civil	2,550	2,515	2,550	2,509	2,459	2,471	2,513	2,507	2,542	2,562	2,629	2,596	30,402	29,266
Department of Education	1,805	3,356	2,535	1,102	1,202	1,004	2,068	2,243	2,144	1,454	2,371	3,414	24,699	30,290
Department of Energy	1,710	1,723	1,492	1,269	1,221	1,561	1,263	1,158	1,568	1,362	1,455	2,058	17,840	16,801
Department of Health and Human Services, except Social Security:														
Public Health Service	1,467	1,700	1,633	1,178	1,694	1,954	1,462	1,630	1,919	1,636	1,845	1,641	19,780	18,872
Health Care Financing Administration:														
Grants to States for Medicaid	7,394	6,626	7,088	6,097	6,202	7,220	6,475	6,982	7,456	6,204	7,138	7,153	82,034	75,774
Federal hospital ins. trust fund	7,432	8,006	9,319	7,193	8,196	10,069	8,224	8,339	9,374	8,676	8,937	9,006	102,770	91,604
Federal supp. med. ins. trust fund	4,650	4,838	5,846	4,170	4,213	5,293	4,533	4,623	5,416	5,452	5,153	5,538	59,724	54,254
Other	3,783	3,801	3,782	2,968	2,926	3,605	3,372	3,001	3,565	3,029	3,504	3,502	40,589	44,820
Social Security Administration	2,970	2,061	3,892	1,760	2,087	2,110	5,625	298	2,015	3,637	2,234	4,048	32,736	29,679
Administration for children and families	2,797	2,723	2,828	2,771	2,864	2,359	2,910	2,622	2,208	2,309	2,806	2,158	31,354	27,798
Other	-5,060	-5,060	-5,094	-4,429	-4,525	-5,109	-5,059	-4,501	-5,043	-4,443	-4,620	-5,187	-58,130	-60,020
Department of Health and Human Services, Social Security:														
Federal old-age and survivors ins. trust fund	22,546	22,554	22,927	23,097	23,250	23,297	23,398	23,252	26,765	23,420	23,459	23,620	281,586	269,960
Federal disability ins. trust fund	2,992	2,998	2,991	3,054	3,077	3,12	3,231	3,275	3,323	3,278	3,262	3,292	37,984	34,641
Other	-977	-7	-197	-1,559	-10	-13	-1,558	-9	-8	-1,514	-10	-7	-5,689	-6,252
Department of Housing and Urban Development	2,845	2,415	2,309	1,564	1,886	2,278	2,246	2,048	2,125	2,219	2,547	1,492	25,774	25,181

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1994—Continued
(\$ millions)

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Com- parable Period Prior F.Y.
Outlays—Continued														
Department of the Interior	527	600	507	675	499	631	489	448	634	546	495	861	6,910	6,720
Department of Justice	749	905	773	822	734	1,023	802	836	790	881	774	915	10,005	10,170
Department of Labor														
Unemployment trust fund	2,710	2,762	3,146	3,044	3,080	3,183	2,369	2,128	2,064	1,973	2,196	1,804	30,458	39,869
Other	652	61	673	463	444	26	881	551	729	860	712	408	6,461	4,869
Department of State	843	586	478	407	360	417	251	320	338	294	494	927	5,718	5,385
Department of Transportation:														
Highway trust fund	1,774	1,601	1,516	1,244	1,271	1,135	1,203	1,434	1,755	1,681	2,033	2,130	18,775	16,409
Other	1,377	1,651	1,560	1,432	1,541	1,791	1,459	1,472	1,432	1,544	1,730	1,515	18,503	18,049
Department of the Treasury:														
Interest on the public debt	17,638	22,260	52,712	17,899	16,208	18,122	18,328	23,943	53,306	18,301	19,686	4	17,875	296,278
Other	-102	75	983	590	4,931	2,844	1,207	666	-181	222	4	-257	10,981	6,300
Department of Veterans Affairs:														
Compensation and pensions	1,400	1,406	2,748	61	1,434	1,463	2,787	97	1,458	1,441	1,510	2,826	18,632	17,012
National service life	66	57	75	68	57	122	72	74	77	76	77	68	888	735
United States government life	2	1	2	1	1	2	2	2	2	2	2	2	19	20
Other	1,338	1,705	1,613	2,001	1,618	1,179	1,045	1,472	1,464	1,549	1,530	1,347	17,862	17,721
Environmental Protection Agency	430	506	458	456	430	543	440	439	520	523	503	607	5,855	5,930
General Services Administration	239	-489	384	-658	344	231	-549	417	475	-704	423	222	334	743
National Aeronautics and Space Administration	1,079	1,214	1,191	1,015	1,029	1,275	986	1,110	1,105	994	1,304	1,393	13,694	14,305
Office of Personnel Management	3,335	2,879	3,079	3,249	3,098	3,207	3,413	3,012	3,361	3,349	3,272	3,340	38,596	36,794
Small Business Administration	14	146	49	-7	27	64	52	70	68	78	123	96	779	785
Independent agencies:														
Fed. Deposit Ins. Corp.:														
Bank insurance fund	52	-182	-1,322	-452	-3,558	-379	-145	-382	30	-237	-2,355	-567	-9,498	-9,834
Savings association insurance fund	-5	4	8	-25	-492	-7	-2	-16	-3	-5	-825	170	-1,197	-943
FSLIC resolution fund	(*)	8	-140	-93	-253	-15	-552	207	-14	-4	321	180	-357	2,362
Postal Service:														
Public enterprise funds (off-budget)	-509	-237	146	194	184	-746	-1,049	60	-122	543	224	2,414	1,103	1,441
Payment to the Postal Service fund	61			23			23			23			130	161
Resolution Trust Corporation	7	-1,168	2,471	-74	-678	-458	783	1,777	1,233	-319	-568	1,115	4,138	-19,153
Tennessee Valley Authority	106	168	101	212	32	-18	101	213	78	122	64	32	1,210	1,629
Other independent agencies	1,705	2,048	1,109	1,224	1,780	1,973	1,489	1,474	-1,569	1,558	1,614	1,589	15,995	14,345
Undistributed offsetting receipts:														
Employer share, employee retirement	-2,572	-2,449	-2,592	-2,601	-2,592	-2,733	-2,585	-2,557	-2,559	-3,167	-2,643	-5,720	-34,770	-34,601
Interest received by trust funds	-359	-5,173	-36,027	-122	-458	-130	-726	-5,467	-36,407	35	-699	-164	-85,698	-82,325
Rents and royalties on outer continental shelf lands	-21	-461	-145	-313	-223	-266	-136	-475	-268	-9	-408	-276	-3,001	-2,785
Other	(*)	(*)	(*)	(*)			(*)	(*)	(*)		(*)	(*)	(*)	(*)
Totals this year:														
Total outlays	124,090	121,488	133,114	107,718	114,440	125,423	123,872	115,602	123,275	118,025	121,608	131,903	1,460,557	.....
(On-budget)	100,567	96,724	121,431	83,526	88,523	100,259	100,625	89,731	108,166	93,164	95,279	103,189	1,181,185	.....
(Off-budget)	23,523	24,764	11,683	24,192	25,917	25,164	23,247	25,871	15,108	24,861	26,329	28,714	279,372	.....
Total surplus (+) or deficit (-)	-45,422	-38,381	-7,705	+15,248	-41,566	-32,315	+17,454	-32,057	+14,850	-33,198	-24,270	+3,993	-203,370	.....
(On-budget)	-44,704	-38,024	-21,717	+10,869	-41,644	-35,648	+3,886	-34,365	-2,152	-33,018	-24,330	+2,024	-259,024	.....
(Off-budget)	-719	-357	+14,012	+4,379	+77	+3,333	+13,768	+2,308	+17,002	-180	+60	+1,969	+55,654	.....
Total borrowing from the public	4,255	71,028	13,449	-6,933	31,633	26,511	-21,801	27,649	2,098	-3,245	52,350	-11,996	184,998	248,594
Total outlays prior year	125,620	107,355	152,633	82,899	114,477	127,263	124,200	107,605	117,471	120,207	109,815	118,987	.....	1,408,532
(On-budget)	103,780	83,436	116,572	84,925	89,720	103,025	101,752	83,210	103,477	96,243	84,949	90,857	.....	1,141,945
(Off-budget)	21,841	23,919	36,061	-2,025	24,757	24,237	22,448	24,395	13,994	23,964	24,867	28,130	.....	266,587
Total surplus (+) or deficit (-) prior year	-48,792	-32,726	-38,947	+29,817	-48,498	-43,974	+7,817	-36,963	+11,099	-39,577	-23,078	+8,517	.....	-255,306
(On-budget)	-48,727	-32,221	-26,982	+5,202	-48,842	-45,931	-5,445	-38,690	-4,813	-39,099	-22,893	+7,787	.....	-300,653
(Off-budget)	-65	-505	-11,965	+24,614	+344	+1,957	+13,261	+1,727	+15,912	-478	-186	+730	.....	+45,347

... No transactions.

(*) Less than \$500,000.

Note: Details may not add to totals due to rounding.

Table 8. Trust Fund Impact on Budget Results and Investment Holdings as of September 30, 1994

[\$ millions]

Classification	This Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Beginning of		Close of This Month
							This Year	This Month	
Trust receipts, outlays, and investments held:									
Airport	554	649	-95	6,027	6,423	-396	12,672	12,277	12,206
Black lung disability	435	436	-1	985	988	-3	.....	.....	.....
Federal disability insurance	3,039	3,292	-253	34,049	37,984	-3,935	10,237	6,649	6,100
Federal employees life and health .....	.....	-139	139	.....	-1,440	1,440	20,484	22,372	22,503
Federal employees retirement	24,208	3,174	21,034	64,548	36,810	27,738	318,583	325,307	346,317
Federal hospital insurance	9,465	9,006	459	106,195	102,770	3,425	126,078	129,114	128,716
Federal old-age and survivors insurance	28,256	23,620	4,636	342,278	281,586	60,691	355,510	411,702	413,425
Federal supplementary medical insurance	4,439	5,538	-1,099	57,367	59,724	-2,357	23,268	21,968	21,489
Highways	1,210	2,310	-1,101	18,106	22,380	-4,274	22,004	18,848	17,694
Military advances	923	1,159	-235	13,036	13,221	-185	.....	.....	.....
Railroad retirement	327	650	-323	8,091	7,900	292	11,961	12,251	12,203
Military retirement	971	2,261	-1,290	34,860	26,717	8,142	96,690	106,558	105,367
Unemployment	525	1,804	-1,279	33,816	30,458	3,358	36,607	41,247	39,788
Veterans life insurance	23	98	-74	1,427	1,195	232	13,253	13,551	13,477
All other trust	492	887	-395	5,395	4,262	1,132	10,784	12,417	12,251
Total trust fund receipts and outlays and investments held from Table 6-D	74,867	54,744	20,123	726,179	630,877	95,301	1,058,131	1,134,261	1,151,534
Less: Interfund transactions	29,824	29,824	.....	206,786	206,786	.....		
Trust fund receipts and outlays on the basis of Tables 4 & 5	45,043	24,920	20,123	519,392	424,091	95,301			
Total Federal fund receipts and outlays	93,839	109,969	-16,130	770,941	1,069,613	-298,672			
Less: Interfund transactions	408	408	.....	861	861	.....		
Federal fund receipts and outlays on the basis of Table 4 & 5	93,431	109,561	-16,130	770,080	1,068,751	-298,672			
Less: offsetting proprietary receipts	2,578	2,578	.....	32,285	32,285	.....		
Net budget receipts & outlays	135,895	131,903	3,993	1,257,187	1,460,557	-203,370			

... No transactions.

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipts side of such transactions is offset against budget outlays. In this table, Interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively.

Note: Details may not add to totals due to rounding.

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, September 1994 and Other Periods

[\$ millions]			
Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	57,964	542,738	509,680
Corporation income taxes	27,265	140,385	117,520
Social insurance taxes and contributions:			
Employment taxes and contributions	39,614	428,810	396,939
Unemployment insurance	346	28,004	26,556
Other retirement contributions	411	4,661	4,805
Excise taxes	5,518	55,225	48,057
Estate and gift taxes	1,254	15,225	12,577
Customs	1,799	20,099	18,802
Miscellaneous	1,725	22,041	18,290
Total	135,895	1,257,187	1,153,226
NET OUTLAYS			
National defense	27,657	281,451	291,086
International affairs	2,323	17,249	16,826
General science, space, and technology	1,772	17,602	17,030
Energy	987	5,398	4,467
Natural resources and environment	2,156	20,902	20,239
Agriculture	236	15,131	20,443
Commerce and housing credit	2,623	-4,851	-22,725
Transportation	3,583	36,835	35,004
Community and Regional Development	1,469	11,877	9,071
Education, training, employment and social services	5,088	44,730	50,012
Health	9,106	106,495	99,576
Medicare	13,032	144,747	130,552
Income security	17,101	213,972	207,257
Social Security	26,912	319,565	304,585
Veterans benefits and services	4,257	37,637	35,720
Administration of justice	1,362	15,283	14,955
General government	1,292	11,348	13,009
Interest	16,944	202,957	198,811
Undistributed offsetting receipts	-5,996	-37,772	-37,386
Total	131,903	1,460,557	1,408,532

Note: Details may not add to totals due to rounding.

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

The *Monthly Treasury Statement (MTS)* is assembled from data in the central accounting system. The major sources of data include monthly accounting reports by Federal entities and disbursing officers, and daily reports from the Federal Reserve banks. These reports detail accounting transactions affecting receipts and outlays of the Federal Government and off-budget Federal entities, and their related effect on the assets and liabilities of the U.S. Government. Information is presented in the *MTS* on a modified cash basis.

2. Notes on Receipts

Receipts included in the report are classified into the following major categories: (1) budget receipts and (2) offsetting collections (also called applicable receipts). Budget receipts are collections from the public that result from the exercise of the Government's sovereign or governmental powers, excluding receipts offset against outlays. These collections, also called governmental receipts, consist mainly of tax receipts (including social insurance taxes), receipts from court fines, certain licenses, and deposits of earnings by the Federal Reserve System. Refunds of receipts are treated as deductions from gross receipts.

Offsetting collections are from other Government accounts or the public that are of a business-type or market-oriented nature. They are classified into two major categories: (1) offsetting collections credited to appropriations or fund accounts, and (2) offsetting receipts (i.e., amounts deposited in receipt accounts). Collections credited to appropriation or fund accounts normally can be used without appropriation action by Congress. These occur in two instances: (1) when authorized by law, amounts collected for materials or services are treated as reimbursements to appropriations and (2) in the three types of revolving funds (public enterprise, intragovernmental, and trust); collections are netted against spending, and outlays are reported as the net amount.

Offsetting receipts in receipt accounts cannot be used without being appropriated. They are subdivided into two categories: (1) proprietary receipts—these collections are from the public and they are offset against outlays by agency and by function, and (2) intragovernmental funds—these are payments into receipt accounts from Governmental appropriation or funds accounts. They finance operations within and between Government agencies and are credited with collections from other Government accounts. The transactions may be intrabudgetary when the payment and receipt both occur within the budget or from receipts from off-budget Federal entities in those cases where payment is made by a Federal entity whose budget authority and outlays are excluded from the budget totals.

Intrabudgetary transactions are subdivided into three categories: (1) interfund transactions, where the payments are from one fund group (either Federal funds or trust funds) to a receipt account in the other fund group; (2) Federal intrafund transactions, where the payments and receipts both occur within the Federal fund group; and (3) trust intrafund transactions, where the payments and receipts both occur within the trust fund group.

Offsetting receipts are generally deducted from budget authority and outlays by function, by subfunction, or by agency. There are four types of receipts, however, that are deducted from budget totals as undistributed offsetting receipts. They are: (1) agencies' payments (including payments by off-budget Federal entities) as employers into employees retirement funds, (2) interest received by trust funds, (3) rents and royalties on the Outer Continental Shelf lands, and (4) other interest (i.e., interest collected on Outer Continental Shelf money in deposit funds when such money is transferred into the budget).

3. Notes on Outlays

Outlays are generally accounted for on the basis of checks issued, electronic funds transferred, or cash payments made. Certain outlays do not require issuance of cash or checks. An example is charges made against appropriations for that part of employees' salaries withheld for taxes or savings bond allotments — these are counted as payments to

the employee and credits for whatever purpose the money was withheld. Outlays are stated net of offsetting collections (including receipts of revolving and management funds) and of refunds. Interest on the public debt (public issues) is recognized on the accrual basis. Federal credit programs subject to the Federal Credit Reform Act of 1990 use the cash basis of accounting and are divided into two components. The portion of the credit activities that involve a cost to the Government (mainly subsidies) is included within the budget program accounts. The remaining portion of the credit activities are in non-budget financing accounts. Outlays of off-budget Federal entities are excluded by law from budget totals. However, they are shown separately and combined with the on-budget outlays to display total Federal outlays.

4. Processing

The data on payments and collections are reported by account symbol into the central accounting system. In turn, the data are extracted from this system for use in the preparation of the *MTS*.

There are two major checks which are conducted to assure the consistency of the data reported:

1. Verification of payment data. The monthly payment activity reported by Federal entities on their Statements of Transactions is compared to the payment activity of Federal entities as reported by disbursing officers.
2. Verification of collection data. Reported collections appearing on Statements of Transactions are compared to deposits as reported by Federal Reserve banks.

5. Other Sources of Information About Federal Government Financial Activities

- *A Glossary of Terms Used in the Federal Budget Process*, March 1981 (Available from the U.S. General Accounting Office, Gaithersburg, Md. 20760). This glossary provides a basic reference document of standardized definitions of terms used by the Federal Government in the budgetmaking process.

- *Daily Treasury Statement* (Available from GPO, Washington, D.C. 20402, on a subscription basis only). The *Daily Treasury Statement* is published each working day of the Federal Government and provides data on the cash and debt operations of the Treasury.

- *Monthly Statement of the Public Debt of the United States* (Available from GPO, Washington, D.C. 20402 on a subscription basis only). This publication provides detailed information concerning the public debt.

- *Treasury Bulletin* (Available from GPO, Washington, D.C. 20402, by subscription or single copy). Quarterly. Contains a mix of narrative, tables, and charts on Treasury issues, Federal financial operations, international statistics, and special reports.

- *Budget of the United States Government, Fiscal Year 19 —* (Available from GPO, Washington, D.C. 20402). This publication is a single volume which provides budget information and contains:

- Appendix, *The Budget of the United States Government, FY 19 —*
- The United States Budget in Brief, FY 19 —*
- Special Analyses*
- Historical Tables*
- Management of the United States Government*
- Major Policy Initiatives*

- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20227). This annual report represents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

Scheduled Release

The release date for the October 1994 Statement will be 2:00 pm EST November 22, 1994.

For sale by the Superintendent of Documents, U.S. Government Printing
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